

2009

Annual Report of the Municipal Officers of the Town of Carthage Year Ending December 31, 2009

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Annual Report
Of the
Municipal Officers
Of the
Town of Carthage

Year Ending December 31, 2009

Annual Report Of the Municipal Officers Of the Town of Carthage

Year Ending December 31, 2009

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THE TOWN WOULD LIKE TO DEDICATE THE TOWN REPORT THIS YEAR TO JAN AND LINDA HUTCHINSON

Jan was born November 24, 1946 to Frank and Flora Hutchinson, one of 15 children. He was raised in Carthage and attended Carthage and Dixfield schools. In 1965 he married the love of his life, Linda Vinning. Born April 6, 1949 to Jesse and Elizabeth Vinning, Linda was one of 5 children. Linda was raised and attended school in Weld. After 8 short months of living in Rumford Jan and Linda decided that our quiet little town of Carthage was where they wanted to build their home and raise a family.

Jan has volunteered his time to Carthage in many ways as a Selectman, a member of the Budget Committee, Cemetery Association, and former trustee of the Cemetery Association, Sexton, a member of the Masons, Snow Machine Club, Historical Society, and the Grange. On any given day you can be sure to find Jan working outside, fishing, hunting or telling a story, ask any of his grandchildren he is famous for them.

Linda has also lent herself to support her community as a member of the Mothers Club, Historical Society, Snow Machine Club and the Grange. Linda has also been recognized many times by the Red Cross for her numerous gallons of blood that she continues to donate to those in need. Many people in Carthage could probably tell you of a time Linda has lent a hand to a sick neighbor, given a ride to someone who needed one, shared advice on gardening and canning or just offered a cup of coffee, a cookie and a conversation with someone who was sure to lift your spirits.

In 1996 Jan, a member of the Fire Department, and Linda, a member of the Auxiliary, spent countless hours helping to build the addition of the Carthage fire station. Jan has been a member of the Fire Department for 45 years and Assistant Chief for 25 of those years. He is the only Medical First Responder from Carthage that responds to calls with the Weld First Responders. Linda has also been elected as an Honorary Member of the Carthage Fire Department. Thank you Linda for sending in all those yummy snacks to the meetings, I think that alone is a good reason to attend the meetings.

In 1996 Carthage awarded Jan the Honorary Citizen of the Year award. Believe it or not .I think Jan was speechless.

Presently Jan and Linda have 3 children, 9 grandchildren, and 2 great grandchildren. Jan and Linda enjoy going for rides, helping others, spending time with friends and family and anything that involves them being together.

After almost 45 years of marriage these two are more in love today than ever before and they look forward to another 45 years surrounded by friends and family in our quiet little corner of the world we call Carthage.



COVER PICTURES

**Pictures of
Jan and Linda
Hutchinson's
residence taken in
May 1903 (back)
and 1908 (front)**

Town Officers

Clerk

Linda Berry

Selectmen, Assessors and Overseers of the Poor

Stephen Brown '10 Lawrence Blodgett '12 Banaman R. Weston '11

Treasurer

Nancy Blodgett

Tax Collector

Linda Berry

Board of Directors R.S.U.#10

Linda Berry

Superintendent of Schools

Dr. Thomas Ward

Fire Chief

Kenneth C. Flagg, Jr.

Animal Control Officer

Darcy Berry

Transfer Station Attendant

Donald Houghton

Health Officer

Timia Seager

Plumbing Inspector

David Errington

Civil Emergency Preparedness Director

Kenneth C. Flagg, Jr.

Budget Committee

George Averill Jr.

Hurchial Noyes

Douglas Geis

Jan Hutchinson

William Maillet

James Irish

Roland Skidgell Sr..

Sidney Flagg

State Senator District 18

Walter Gooley 263 Cowen Hill Road Farmington, Me 04938 778-2368

State Message Center 1-800-423-6900

Walter.gooley@legislature.maine.gov

State Representative District 93

Sheryl J. Briggs 72 Poplar Hill Road Mexico, Me 04257 364-5665

House of Representative Message Center 1-800-423-2900

RepSheryl.Briggs@legislature.maine.gov

TOWN WARRANT

COUNTY OF FRANKLIN, ss.

STATE OF MAINE

To Peter A. Houghton Sr., a resident in the Town of Carthage in said County,
Greetings:

In the name of the State of Maine, you are requested to notify and warn inhabitants of the Town of Carthage, qualified by law to vote in Town affairs, to assemble at the Webb River Community Hall, in said Town on the 29th day of March A.D. 2010, at 7:00 p.m. to act on the following articles, to wit:

Article 1: To choose a Moderator to preside at said meeting.

Article 2: To see if the Town will vote to elect all Town Officers by nomination from the floor.

Article 3: To choose a Town Clerk for the ensuing year.

Article 4: To choose all necessary Town Officers for the ensuing year.

Article 5: To see if the Town will vote to authorize the Selectmen to arrange for the Plowing and Sanding of Winter Roads to the best interest of the Town.

Recommended: Yes

Article 6: To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon any such terms as they deem advisable and execute quit claim deeds for such property.

Recommended: Yes

Article 7: To see if the Town will vote to have printed in the Town Report the true list of every taxpayer's account.

Recommended: Yes

Article 8: To see if the Town will vote to use monies from overlay to apply on overdrawn accounts.

Recommended: Yes

Article 9: To see if the Town will vote to authorize the Selectmen at their discretion to lapse unused departmental balances to surplus.

Recommended: Yes

Article 10: To see if the Town will vote to authorize the Town Treasurer with approval of the Selectmen to hire sums of money as may be necessary to pay Town taxes and to issue and negotiate the note or notes of the Town so borrowed to an amount not to exceed in the aggregate of the total levy of the preceding municipal year, as temporary loans, with the interest to be paid from surplus.

Recommended: Yes

Article 11: To see what rate and what date the Town will vote to set for charging interest on all remaining unpaid 2010 taxes.

Recommended: 8 %, 30 days after tax commitment

Article 12: To see if the Town will vote to increase the salaries of the

Recommended:

Article 13: To see what sum the Town will vote to raise and appropriate for Wages and Salaries of Town Officials.

Recommended: \$23,000

Article 14: To see what sum the Town will vote to raise and appropriate as a bonus in recognition of the time devoted in behalf of the Town.

Recommended: \$19,000 for the 1st Selectman

Article 15: To see what sum the Town will vote to raise and appropriate for Current Expenses, Office Supplies and Operation of Town Buildings.

Recommended: \$22,000

Article 16: To see what sum the Town will vote to raise and appropriate for maintenance of the Town Office Building.

Recommended: Raise \$2,500

Article 17: To see what sum the Town will vote to raise and appropriate for computer/office equipment for the Town Office Building.

Recommended: \$1000

Article 18: To see what sum the Town will vote to raise and appropriate for Winter Roads, Culverts and Repair of Summer Roads and Bridges.
Recommended: \$10,000

Article 19: To see what sum the Town will vote to raise and/or appropriate for Reconstruction and Tarring of Town Roads and Bridges
Recommended: From Block Grant \$13,448
Raise \$22,000

Article 20: To see what sum the Town will vote to raise and/or appropriate for the purpose of Plowing and Sanding Winter Roads in the Town of Carthage.
Recommended: Raise \$22,000
From Excise Tax \$69,818.82

Article 21: To see what sum the Town will vote to raise and/or appropriate for Town Bridges.
Recommended: From Block Grant \$1000

Article 22: To see what sum the Town will vote to raise and appropriate for the Carthage Fire Company.
Recommended: \$15,000

Article 23: To see what sum the Town will vote to raise and appropriate for street lighting services.
Recommended: \$1,600

Article 24: To see what sum the Town will vote to raise and appropriate for animal control.
Recommended: \$600

Article 25: To see if the Town will vote to raise and appropriate \$8832 to subsidize ambulance service for the Town of Carthage.
Recommended: Yes

Article 26: To see what sum the Town will vote to raise and/or appropriate for Sanitation.
Recommended: Raise \$31,500

Article 27: To see what sum the Town will vote to raise and/or appropriate for the sanitation truck replacement reserve fund.
Recommended: Raise \$1000

Article 28: To see if the Town will vote to raise and appropriate \$693 for the Sandy River Waste Recycling Association.
Recommended: Yes

Article 29: To see what sum the Town will vote to raise and appropriate for the care of cemeteries.
Recommended: \$600

Article 30: To see what sum the Town will vote to raise and appropriate for care of the poor.
Recommended: \$1000

Article 31: To see if the Town will vote to raise and appropriate the sum of \$1187 for dues to the Maine Municipal Association.
Recommended: Yes

Article 32: To see if the Town will vote to appropriate monies received from the State for registration of snowmobiles to the Webb River Valley Snowmobile Club for the purpose of maintaining their snowmobile trails, to be open to the use of the public while snow covered, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose.
Recommended: Yes (\$748.06)

Article 33: To see what sum the Town will vote to raise and appropriate for youth recreation.
Recommended: \$500

Article 34: To see if the Town will vote to raise and appropriate \$200 for the Abused Women's Advocacy Project.
Recommended: Yes

Article 35: To see if the Town will vote to raise and appropriate \$1,000 for dues to the Androscoggin Valley Council of Governments.
Recommended: Yes

Article 36: To see if the Town will vote to raise and appropriate \$200 for the Ludden Memorial Library.
Recommended: Yes

Article 37: To see what sum the Town will vote to raise and appropriate in addition to the \$5300 appropriated previously towards updating the Veterans Memorial.

Recommended: Raise \$200

Article 38: To see if the Town will vote to raise and appropriate \$1500 for the River Valley Growth Council.

Recommended: Yes

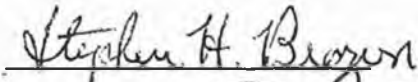
Article 39: To see if the Town will vote to raise and appropriate \$150 for the River Valley Chamber of Commerce.


Recommended: Yes

Article 40: To see if the Town will vote to raise and appropriate the sum of \$1,040 for Community Concepts, Inc. to provide a local match and help defray the cost and maintain services provided to residents of the town.

Recommended: Yes

Given under our hands at Carthage, this 1st day of March, A.D. 2010

Stephen H. Brown 

Lawrence D. Blodgett 

Banaman R. Weston 

SELECTMEN OF CARTHAGE

The registrar will be at the Community Hall for one half hour before Town Meeting for the purpose of registration of new voters.

REPORT OF THE TOWN CLERK
FOR THE YEAR ENDING DECEMBER 31, 2009

DOG LICENSES ISSUED

KENNEL'S..... 4
SPAYED/ NEUTERED..... 52
MALE/ FEMALE..... 28

VITAL STSTISTICS

BIRTHS RECORDED..... 3
MALES..... 2
FEMALES..... 1

MARRIAGES RECORDED.....2

DEATHS RECORDED..... 3

NAME	DATE	AGE	PLACE
CATHERINE OPAL HEWEY	7-09-09	45	CARTHAGE
CARL P. MICHAELS	9-05-09	59	CARTHAGE
PHILLIP ANDREW BENNER	11-16-09	58	CARTHAGE

RESPECTLY SUBMITTED
LINDA BERRY
TOWN CLERK

REPORT OF THE HEALTH OFFICER

For the year ending December 31, 2009

No communicable diseases reported.

No complaints of improper sewerage.

Residents are encouraged to contact the Health Office
to **report communicable diseases** and sewerage
disposal situations that may present health hazards.

Respectfully submitted,
Timia Seager
Local Health Officer
Phone: 562-4987

REPORT OF THE PLUMBING INSPECTOR

Fiscal year ending: December 31, 2009

The following is my report as plumbing inspector for the year.

A total of seven permits were issued and inspected.
Three were for internal plumbing.
Four were for subsurface wastewater disposal systems.

Respectfully,
David Errington
L.P.I. #0769

**REPORT OF THE SHORELAND CODE ENFORCEMENT
OFFICER**

For the year ending December 31, 2009

There were no shoreland zoning permit applications

Respectfully,
Banaman R. Weston

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

January 14, 2010

COMMITTEES:
HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS
RANKING MEMBER
ARMED SERVICES
SPECIAL COMMITTEE
ON AGING

Town of Carthage
703A Carthage Road
Carthage, ME 04224

Dear Citizens of Carthage:

In 2009, I began my third term in the United States Senate. I remain deeply honored by the trust the people of Maine have placed in me, and I appreciate this opportunity to report on some highlights of my recent work in the U.S. Senate.

A significant accomplishment came in December when the President signed transportation legislation that includes a provision I authored to create a one-year pilot project to allow trucks weighing up to 100,000 pounds to use federal highways in Maine. This is moving heavy trucks off Maine's secondary roads and out of our downtowns and onto our modern, multi-lane, controlled access highways for one year, during which time a study of the impact on safety, commerce and road wear-and-tear would be conducted. In addition, this change helps to level the economic playing field, as neighboring states already have this exemption.

My appointment in early 2009 to the powerful Appropriations Committee has allowed me to have greater influence on the funding of priorities that are important to Mainers, such as shipbuilding, health care, education, and transportation, while also giving me the ability to continue pressing for the elimination of wasteful spending that exacerbates our federal deficit.

As a member of the Senate Armed Services Committee, I continue to be an advocate for Bath Iron Works, the Portsmouth Naval Shipyard, the Maine Military Authority in Limestone, and the many other defense contractors and institutions in Maine that contribute so much to our national security. In August, I traveled to Iraq and Afghanistan and had the opportunity to meet with many service men and women from Maine. My conversations with them were the most important aspect of my trip to the region. Our troops are brave, dedicated, compassionate, and highly skilled. I will continue to work hard to ensure that they have the support their difficult missions require.

Perhaps the greatest challenge facing our nation continues to be the struggling economy, and among my highest priorities are getting our people back to work and our economy back on track. That is why in early 2009 I joined a bipartisan effort to pass the American Recovery and Reinvestment Act. The bill contains robust infrastructure spending, significant funding for state aid and education, and tax relief for low- and middle-income families and for small businesses. As a result of this bill, Maine is receiving approximately \$133 million for highway investments, more than \$50 million combined for the Clean Water and Drinking Water State Revolving Funds, and \$70.5 million for weatherization and energy efficiency projects.

Energy policy remains another great challenge: America's reliance on foreign oil harms our economy, our security, and our environment. Meeting the challenge of developing energy alternatives will provide great opportunities for Maine to build an economy for the future, with new industries and thousands of good jobs. This endeavor received a significant boost last October when the U.S. Department of Energy announced an \$8 million grant for deepwater offshore wind research at the University of Maine, and Congress also approved \$5 million I sponsored for the Maine Offshore Wind Initiative at UMaine. This January, the U.S. Department of Commerce announced a \$12.4 million laboratory construction grant for the University of Maine. I strongly advocated for these projects because, with some of the strongest winds in the nation off our coast and some of

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the best engineers in the field, Maine has great potential as an ideal location for offshore wind projects and can take the lead in the development of clean, renewable, and affordable energy for America. Estimates are that development of five gigawatts of offshore wind in Maine – enough to power more than 1 million homes for a year – could attract \$20 billion of investment to our state and create more than 15,000 green energy jobs that would be sustained over 30 years.

Of course, this past year brought not just successes. A disappointment was the failure of Congress to produce bipartisan health care reform legislation that would contain soaring costs and provide more choices for struggling families and small businesses. I am deeply concerned about the nearly \$500 billion in Medicare cuts included in the bill.

It is fiscally irresponsible to raid Medicare – a program which already has long-term financing problems – to pay for a new entitlement program, particularly at a time when the number of Medicare beneficiaries is on the rise. The bill would saddle Maine's hospitals with some \$800 million in Medicare cuts over the next ten years, and could push one in five hospitals, nursing homes, and home health providers into the red. Ultimately, such cuts could jeopardize access to care for millions of our nation's seniors.

As the Ranking Member of the Senate Homeland Security Committee, I am committed to ensuring that our nation is as safe as possible and that government is better prepared to respond to disasters. The Christmas Day terrorist attempt to detonate explosives on an aircraft reminds us of the dangers we continue to confront. My homeland security priorities include further strengthening our defenses against terrorism and providing our first responders with the resources they need.

On March 19, 2009, I reached a personal milestone when I cast my 4,000th consecutive roll call vote, continuing a record of participating in every single roll call vote since I first came to the Senate in 1997. I am grateful for the opportunity to serve Carthage and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Lewiston office at 207-784-6969, or visit my website at <http://collins.senate.gov>. May 2010 be a good year for your family, your community, and our state.

Sincerely,

A handwritten signature in black ink that reads "Susan Collins". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Susan M. Collins
United States Senator

MICHAEL H. MICHAUD
2ND DISTRICT, MAINE

WASHINGTON OFFICE
1724 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306
FAX: (202) 225-2943
www.house.gov/michaud

Congress of the United States
House of Representatives
Washington, DC 20515

January, 2010

COMMITTEES:
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH
CHAIRMAN
TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSPORT
SUBCOMMITTEE ON RAILROADS, PIPELINES
AND HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,
PUBLIC BUILDINGS AND
EMERGENCY MANAGEMENT
SMALL BUSINESS
SUBCOMMITTEE ON AGRICULTURE AND TECHNOLOGY
SUBCOMMITTEE ON RURAL AND URBAN
ENTREPRENEURSHIP
SUBCOMMITTEE ON TAX AND FINANCE

Dear Carthage residents and friends,

This past year, Mainers have faced many challenges. Yet as I travel across our state, I am inspired by the stories I hear of people coming together to help their friends, families and communities. I also continue to hear from many people who are worried about losing their jobs, heating their homes, putting food on the table and getting affordable health care. Although there are a few hopeful signs that our nation's economy is beginning to recover, there is much more we need to do to help Maine's economy.

As an example, I am very pleased that late last year the newly-created Northern Border Regional Commission received funding and will now be able to start working to create economic development and job creation projects in the most economically distressed areas of Maine, New Hampshire, Vermont and northern New York.

I am also pleased that Congress authorized a pilot program that would exempt Maine's interstate highways from the 80,000 pound federal truck weight limit and help get larger trucks off our back country roads. This is a good first step in addressing this issue, and I will continue to work to find a lasting solution that will improve road safety and increase productivity.

Our country has also taken important steps forward in protecting and improving veteran's benefits and health care. In October, I joined a number of my colleagues at the White House as President Obama signed the Veterans Health Care Budget Reform and Transparency Act. The legislation, which I helped introduce earlier this year, authorizes funding for the Department of Veterans Affairs (VA) medical care programs one year in advance of the start of each fiscal year, helping to end decades of uneven budget cycles and funding shortfalls that have contributed to the rationing of VA health care and inadequate access to treatment for our veterans.

Finally, my staff and I remain committed to providing quality constituent services whether it is help with cutting through red tape or a question about federal programs and benefits. If my office may ever be of assistance, please do not hesitate to contact me at my Lewiston office at 207-782-3704 or by emailing me through my web page at www.house.gov/michaud. While on my website, I also encourage you to sign up for occasional e-mail updates on issues important to Mainers.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud
Member of Congress

BANGOR:
23 WATER STREET
BANGOR, ME 04401
PHONE: (207) 942-6935
FAX: (207) 942-6907

LEWISTON:
178 LEBRON STREET, GROUND FLOOR
LEWISTON, ME 04240
PHONE: (207) 782-3704
FAX: (207) 782-5330

PRESQUE ISLE:
445 MAIN STREET
PRESQUE ISLE, ME 04769
PHONE: (207) 784-1038
FAX: (207) 784-1060

WATERTOWN:
16 COMMON STREET
WATERTOWN, ME 04901
PHONE: (207) 873-5713
FAX: (207) 873-5717



ANNUAL REPORT TO THE TOWN OF CARTHAGE

Message from Senator Walter Gooley

Dear Friends and Neighbors:

Thank you for the opportunity to represent the people of Carthage in the Maine Senate. This is my 2nd term and this session is, without doubt, the most challenging.

We faced many difficult decisions in the First Regular Session of the 124th, and I expect the same for the second session of the Legislature. State revenues have continued to fall far below projected amounts, resulting in a massive projected budget shortfall of \$483 million through the end of the current biennium of June 30, 2011.

Unlike last session where we had a massive infusion of one-time stimulus dollars, this session we can expect little help from the federal government. Augusta must solve the problem on its own. Maine families have been forced to make tough economic decisions and the time has come for state government to do the same.

This economic downturn gives lawmakers in Augusta the opportunity and the mandate to look closely at state government and engage in the responsible budgeting and decision-making process that Maine people want and expect from their elected officials. If we have learned anything from the economic upheaval, it is that spending unwisely in the good times only makes it more difficult to weather the bad times. As difficult as these times are, they provide the catalyst to force the tough decisions that will "right-size" state government.

I will continue to seek long-term sustainable change that will position Maine to emerge from this downturn, stronger than when it began.

Thank you again for the honor of representing you in Maine Senate. Please feel free to contact me with your thoughts, concerns or if you are having an issue with a state agency. I would be happy to help in any way that I can. You can reach me in Augusta at 287-1505 or at home at 778-2368.

Sincerely,

Walter Gooley
State Senator
District 18



Sheryl J. Briggs
72 Poplar Hill Road
Mexico, ME 04257
Residence: (207) 364-5665
E-Mail: briggsforhouse@gmail.com

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469



MESSAGE TO THE CITIZENS OF CARTHAGE

March 2010

Dear Friends and Neighbors:

It is an honor to again serve the residents of Carthage as your State Representative in Augusta. With a lot of our work still ahead of us in the second session of the 124th Legislature, I encourage you to contact me with your thoughts on the many important issues we will consider this year.

As a result of the national economic slowdown and slow recovery, the state continues to face falling revenues. The Governor has already curtailed spending for this fiscal year to address the growing budget gap. The Governor has also presented the Legislature with a new budget that makes \$387 million in cuts to bring the budget into balance. These budget cuts will be felt across all levels of state government and throughout towns and counties in our state. While cuts of this magnitude will have a significant impact on state and local services please be assured that I will work with my fellow legislators to minimize those impacts.

We face many difficult decisions in the upcoming session, but we also have an opportunity to change how Maine delivers services so that we emerge from these hard times with a more cost-effective state government. As we work on the state budget, we must ensure that the quality of education does not suffer, that our families can remain safe and healthy, and that all Maine citizens have access to vital services during these tough times. We must also do all that we can to boost the economy and to ensure that federal stimulus funds are spent wisely.

With the challenges and opportunities before us, we can continue to move Maine forward by setting priorities based on fundamental Maine values and common sense. Please feel free to contact me to share your thoughts on state issues or if you need assistance with state services. I can be reached at home at 364-5665, at the State House in Augusta at 287-1400, or by e-mail at RepSheryl.Briggs@legislature.maine.gov
Sincerely,

Sheryl Briggs
State Representative

District 93 Canton, Carthage, Dixfield, Mexico and Peru

Printed on recycled paper

**Western Foothills
Regional School Unit No. 10**

33 Nash Street, Dixfield ME 04224
Central Office 207-562-7254
Fax 207-562-7059

Dr. Thomas J. Ward
Superintendent of Schools

Gloria J. F. Jenkins
Assistant Superintendent
Curriculum Director

Mary Dailey
Business Manager

Clarissa Errington, Co-Director
Paula S. Leavitt, Co-Director
Special Services

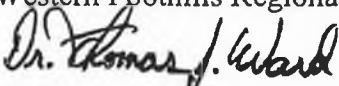
Kenneth Robbins, Director
Transportation/Maintenance

Jeanne LaPointe, Director
School Nutrition Services

Kevin Kaulback, Director
Technology

Dear RSU #10 Community Members,

I am very pleased to inform you that the Western Foothills Regional School Unit #10 serving the twelve communities of Buckfield, Byron, Canton, Carthage, Dixfield, Hanover, Hartford, Mexico, Peru, Roxbury, Rumford, and Sumner is off to a great start! I have had the opportunity to frequently visit our four elementary schools- Dirigo Elementary, Hartford/Sumner Elementary, Meroby Elementary, and Rumford Elementary, our three middle schools- Buckfield Middle, TWK Dirigo Middle, and Mtn. Valley Middle and our three high schools- Buckfield High, Dirigo High, and Mtn. Valley High. I have also attended many Open Houses and athletic contests as I try to get to know parents and community members. The facilities all look great thanks to the hard work of our outstanding custodial and maintenance crews. We have made many repairs and upgrades in each of the schools. Students in grades 7-12 are enjoying their new one-to-one laptop computers for use at school and at home. A wide area network system is providing better access to the internet across the RSU. We are just beginning training for staff in PBIS(Positive Behavior Intervention Systems) which is all funded by a federal grant we were awarded. We are very excited about the opportunities that lie ahead for us as an RSU. Thank you again for your support of our children and the Western Foothills Regional School Unit #10.



Dr. Thomas J. Ward

BUCKFIELD-BYRON-CANTON-CARTHAGE-DIXFIELD-HANOVER-HARTFORD-MEXICO-PERU-ROXBURY-RUMFORD-SUMNER

Sandy River Recycling Association

Report for 2009

The Member Towns of the Sandy River Recycling Association (SRRA) recycled 1,202.0 tons of material for 2009 down 442.6 tons from 2008. The economic downturn continued through most of 2009 with prices for material starting to rise in the 3d quarter. Revenue for 2009 was \$61,103. down from \$202,429 a drop of \$141,286. With this loss of revenue the Directors decided to raise the tonnage cap from \$35 to \$45 for 2010.

Operating costs for 2009 were \$230,019. They were \$10,981. under the budget of \$241,000. We also spent \$11,321 from our Capital Reserve for container repair and to reinstall the shredder that had to be moved when we purchased the new baler last year.

Our Food Residual Composting Project is still working well. We composted 36.4 tons of material from Aramark (UMF) and the Mallett School. This tonnage does not include the horse bedding or leaves we use as an amendment. We actually sold \$115 worth of compost to area residents this year and will have a fair amount to sell in the spring. And as always we will support area civic groups and non profits that use compost for gardens or other activities.

We also received a small matching grant from the State Planning Office for a web site to keep you better informed. It should go on line late this winter. We are working with a Mt. Blue student to design and build it.

Please feel free to call 778-3254 , SRRA office or e-mail srra@megalink.net if you have any questions about recycling, composting, or municipal solid waste.

Respectfully Submitted
Ron Slater mgr. SRRA

COMPLETE LIST OF TAXES ASSESSED IN 2009

* (paid after interest started March 2, 2010)

** (partially paid after interest started March 2, 2010)

V (Veterans Exemption deducted \$82.20)

H (Homestead Exemption deducted \$178.10)

T (Included land classified under Tree Growth Law)

O (Included land classified under Open Space Law)

Name		PAID	UNPAID
Ackley, Allen L.		\$0.00	\$546.37
Adams, Bruce & Maureen	T	\$786.98	\$0.00
Akerley, Jeffrey & Susan		\$297.40	\$0.00
Alfieri, Lee Paul & Janet	O	\$1,676.03	\$0.00
Andziulewicz, Mary-Ann		\$199.75	\$0.00
Andziulewicz, Mary-Ann	H	\$200.00	\$1,016.19
Arsenault, Alton & Beverly	H	\$1,432.05	\$0.00
Arsenault, Alton & Beverly		\$317.32	\$0.00
Austin, Gregory J.		\$0.00	\$1,332.96
Averill, Barry & Pamela	H	\$806.71	\$0.00
Averill, George E. Jr.		\$105.97	\$0.00
Averill, George E. Jr.		\$1,758.94	\$0.00
Averill, George E. Jr.	H	\$1,632.53	\$0.00
Averill, George Jr.		\$170.00	\$0.00
Averill, Jennifer	H	\$0.00	\$423.89
Baptist, William D. / Jayne E. Simmons		\$0.00	\$643.52
Baril, Mark & Patricia		\$16.10	\$135.87
Barnett, Jason K.		\$0.00	\$836.44
Barnett, Troy & Alice	T	\$127.25	\$0.00
Barry, John & Patricia		\$566.75	\$0.00
Beck Inc, Beck &		\$0.00 *	\$514.02
Belanger, Maurice & Bernadette		\$882.72	\$0.00
Benner, Paul R.	H	\$752.95	\$0.00
Benner, Philip A. Jr.		\$123.97	\$0.00
Benner, Rose-Heirs	H	\$1,154.28	\$0.00
Berry, Alton		\$264.34	\$0.00
Berry, Candice & Sidney	H	\$0.00	\$1,225.23
Berry, Donna	T	\$0.00	\$379.30
Berry, Donna	T	\$1,223.50	\$0.00
Berry, Donna	T	\$89.45	\$0.00
Berry, Donna	T	\$400.72	\$0.00
Berry, Donna		\$1,208.15	\$0.00
Berry, Edmond Jr. & Darcy		\$111.27	\$0.00
Berry, Edmond Jr. & Darcy	H	\$1,876.08	\$0.00
Berry, Edmond Jr. & Darcy		\$603.87	\$0.00
Berry, Edmond Sr. & Jr & Scott		\$712.03	\$0.00
Berry, Edmond Sr. & Jr & Scott		\$869.45	\$0.00
Berry, Edmond R. Sr.	T	\$376.31	\$0.00
Berry, Edmond Sr. & Jr & Scott		\$359.43	\$0.00
Berry, Edmond Sr. & Jr & Scott		\$136.22	\$0.00
Berry, Edmond Sr. & Jr & Scott		\$461.96	\$0.00
Berry, Edmond Sr. & Jr & Scott	T	\$702.70	\$0.00

Berry, Edmond Sr. & Jr & Scott	T	\$46.43	\$0.00
Berry, Edmond Sr. & Jr & Scott	T	\$280.30	\$0.00
Berry, Edmond Sr. & Jr & Scott	T	\$34.05	\$1,823.11
Berry, Edmond Sr. & Jr & Scott		\$816.18	\$0.00
Berry, Edmond Sr. & Donna	H	\$2,001.23	\$0.00
Berry, Edmond Sr. & Donna	T	\$561.95	\$0.00
Berry, Glenwood		\$343.05	\$0.00
Berry, Glenwood	H	\$552.00	\$0.00
Berry, Janice	HV	\$795.00	\$0.00
Berry, Joseph	H	\$184.39	\$0.00
Berry, Roger Jr. & Kelly	H	\$0.00	\$809.45
Berry, Roger Sr. & Barbara	H	\$0.00	\$665.52
Berry, Scott & Linda	H	\$0.00	\$1,924.21
Berry, Sherwood	H	\$0.00	\$0.00
Berry, Wanda	H	\$42.47	\$0.00
Berry, Wayne & Judith		\$350.46	\$0.00
Berry, Willis C.	H	\$0.00	\$542.15
Bisson, James & Cindy		\$648.56	\$0.00
Blaisdell, Scott / Bruce/ Jay/ Joy		\$231.94	\$0.00
Blodgett, Minnie E.	HV	\$887.46	\$0.00
Blodgett, Lawrence & Nancy	H	\$550.92	\$0.00
Bond, Robert & Ang	T	\$299.50	\$0.00
Bosse, Janice R. / Libby Richardson		\$523.23	\$0.00
Bott, John C.		\$297.07	\$0.00
Bottling Group LLC / Tax Department		\$11.84	\$0.00
Bowie, Benjamin Sr. & Gertrude	H	\$0.00	\$1,269.65
Bowie, Brandon	H	\$0.00	\$228.79
Bowie, Melody	H	\$0.00	\$476.18
Bradbury Inc., Clinton		\$0.00 *	\$256.48
Bradbury, Calvin	H	\$0.00	\$1,780.52
Bradbury, Calvin M.		\$0.00	\$3,740.74
Bradbury, Clinton		\$0.00 *	\$230.02
Bradbury, Clinton G		\$0.00 *	\$223.79
Bradbury, Clinton G.	T	\$0.00 *	\$494.23
Bradbury, Danny & Leann	H	\$0.00	\$708.73
Bradeen, Adam D.		\$0.00	\$95.78
Bradeen, Archie A.		\$332.16	\$0.00
Bradeen, Archie A. Jr.		\$0.00	\$117.97
Bradeen, Archie Sr. & Virginia		\$31.00	\$0.00
Bradeen, Donald R Jr.		\$0.00	\$12.00
Bradeen, Thomas D.		\$0.00	\$95.78
Bradeen, Valdessor & Barbara	H	\$0.00	\$1,465.36
Brousseau, Gary & Melody		\$19.66	\$267.60
Brown, Berton & April		\$551.74	\$0.00
Brown, Asa	H	\$1,164.92	\$0.00
Brown, Elwin	T	\$98.59	\$0.00
Brown Elwin & Linda	HT	\$2,056.32	\$0.00
Brown Elwin & Linda	T	\$178.43	\$0.00
Brown, Mark & Tammy	H	\$2,257.79	\$0.00
Brown, Mark & Tammy		\$20.00	\$0.00
Brown, Stephen		\$494.79	\$0.00
Brown, Stephen / L.Kennedy/ R.&A.Keith/P.&S.Keith	T	\$1,090.59	\$0.00

Brown, Stephen		\$176.78	\$0.00
Buck, Llewellyn & Wayne	T	\$411.95	\$0.00
Burgess, Scott & Bethany	H	\$0.00	\$462.38
Burgess, Scott & Bethany		\$0.00	\$420.04
Burky, Elton A. Trustee		\$149.97	\$0.00
Burky, Elton A. Trustee		\$974.22	\$0.00
Burnham, Alan D.	H	\$0.00	\$260.85
Burnham, Alice		\$0.00	\$288.77
Burnham, Frank M.		\$0.00	\$8.20
Burnham, Frank & Janyce	H	\$0.00	\$1,471.26
Burnham, Frank & Janyce/ Gauthier	T	\$0.00	\$312.28
Burnham, Frank & Janyce		\$0.00	\$277.01
Burnham, Harold P II	T	\$129.16	\$0.00
Buxbaum, Donald & Kristen		\$0.00	\$1,029.40
Cameron, Robert C. Jr.		\$190.10	\$0.00
Carrier, Clarice	HVT	\$1,513.67	\$0.00
Carrier, Germaine	H	\$0.00	\$1,707.64
Carrier-Demarkles, Bernadette		\$71.69	\$0.00
Carter, Heidi		\$143.81	\$0.00
Carter, Heidi A. / Wayne K. Hewett	H	\$1,623.85	\$0.00
Carver, Donald & Raymond		\$710.19	\$0.00
Carver, Harold E.	T	\$615.12	\$0.00
Carver, Monica			\$41.10
Carver, Robert Keith	H	\$0.00 *	\$368.85
Carver, Robert & Brenda	H	\$516.60	\$0.00
Casey, Gene M.		\$858.71	\$0.00
Central Maine Power		\$6,157.79	\$0.00
Cerullo Joseph Sr. & Ellen		\$341.58	\$0.00
Child, John & Lorna	HV	\$0.00 *	\$430.54
Child, Patricia	H	\$0.00	\$543.21
Clark, Patricia	H	\$0.00 *	\$100.72
Clemens, Alfred Jr/ Libby/ Marceau	HV	\$898.67	\$0.00
Cochran, Douglas E. Jr.	H	\$1,213.38	\$0.00
Cochran, Keith & Christine	H	\$0.00	\$1,435.27
Coffin, David G.		\$200.98	\$0.00
Coletti, Peter & Cathy		\$343.31	\$0.00
Collins, Peter & Elizabeth	HT	\$1,844.40	\$0.00
Conley, Paul & Pamela	H	\$333.40	\$0.00
Coulombe, Roger & Tina	H	\$687.47	\$0.00
Couture, Brian P / Tonya King		\$354.69	\$0.00
Cox, Michael & Michelle		\$0.00	\$630.20
Crutchfield, David & Katherine	H	\$1,623.67	\$0.00
Curtis, Joseph & Shelly		\$0.00	\$141.98
Daigle, B&G&G/ Madero/ Desr./ Hutch.		\$491.54	\$0.00
Daigle, Gary & Pamela		\$302.92	\$0.00
Dailey, Kim & Mary	H	\$1,583.54	\$0.00
Daley, Thomas & Linda		\$140.89	\$0.00
Deane, Wilfred Jr & Teresa		\$397.03	\$0.00
DeBiasio, Earnest & Sherry		\$567.33	\$0.00
DeMars, Kenneth & Lisa	H	\$0.00	\$534.99
DePalma, Kenneth A.	HV	\$96.54	\$0.00
DePalma, Robert & Wanda	H	\$602.43	\$0.00

Dickson, Robert K.		\$0.00 *	\$70.01
Direct TV		\$125.90	\$0.00
DISH Network LLC		\$12.04	\$0.00
Doherty, Thomas & Phoebe		\$418.99	\$0.00
Dove-Jordan, Susan E.	H	\$0.00	\$957.74
Downs, George	H	\$430.54	\$0.00
Driscoll, Jack		\$292.82	\$0.00
Drury, Bernard & Michael	T	\$891.99	\$0.00
Dubois, David E. / Carol J Banks		\$696.34	\$0.00
Duemeler Revocable Trust	T	\$195.47	\$0.00
Dwinal, Victor	H	\$0.00	\$0.00
Edwards, Earl & Helen		\$300.00	\$1,623.68
Elliott, Glenn & Nancy		\$586.84	\$0.00
Elliott, Maynard & Joyce	H	\$1,209.90	\$0.00
Ellis, John O.		\$0.00	\$1,615.97
Ellis, Kenneth / Terri L. Irish	HV	\$219.28	\$0.00
Ellis, Ronald Jr. & Gidget	H	\$1,658.47	\$0.00
Ellis, Ronald Sr. & Gloria & James	HV	\$0.00	\$38.82
Ellis, Shon	H	\$975.74	\$0.00
ESE LLC	T	\$1,348.95	\$0.00
Evans, Mary K.	H	\$0.00	\$616.64
Felipe, Leonel & Teresinha		\$526.06	\$0.00
Ferdinando, Francis	T	\$86.80	\$0.00
Fickett, Jason E.	H	\$0.00	\$0.00
First Data Merchant Services C		\$1.49	\$0.00
Fisher, Brian & Monique		\$782.43	\$0.00
Fitzherbert, Gordon G.		\$209.19	\$292.54
Flagg, Brenda L.		\$0.00	\$315.21
Flagg, David A.		\$271.99	\$0.00
Flagg, Joseph S.		\$271.99	\$0.00
Flagg, Kenneth C. Jr.	H	\$1,688.29	\$0.00
Flagg, Kenneth C. Sr. (Heirs)		\$19.18	\$0.00
Flagg, Sidney	H	\$1,524.56	\$0.00
Flagg, Theodore & Wanda	H	\$900.00 *	\$407.03
Flynn, James Jr. & Ann		\$1,530.84	\$0.00
Flynn, James Jr. & Ann	T	\$97.62	\$0.00
Fortin, Stacy L. / John W. Bernard	H	\$1,037.02	\$0.00
Francis, Louis / Eric / Keith	T	\$683.26	\$0.00
Frank, Judith A.	H	\$2,001.62	\$0.00
Frost, Nelson & Crystal		\$387.93	\$0.00
Galanif, Edward & Helen	HV	\$2,317.36	\$0.00
Gallant, Gloria		\$382.53	\$0.00
Gallant, Rina / Roland Samson	T	\$248.29	\$0.00
Gallo, Doris H.		\$563.69	\$0.00
Gallo, Doris H.		\$185.20	\$0.00
Garrity, Richard / Marianne Young	H	\$1,780.12	\$0.00
Gcn Holding LLC		\$2.16	\$0.00
Geis, Douglas D.	H	\$1,921.90	\$0.00
Geis, Jessie		\$662.78	\$0.00
Gianquinto, Nina M		\$0.00	\$792.49
Gilbert, Eric / Wayne / Banville		\$602.73	\$0.00
Gill, Erlon J. / Ronald Gill heirs		\$421.88	\$0.00

Gill, Michael & David		\$1,214.09	\$0.00
Girardin, Janice	H	\$864.10	\$0.00
Goodine, Joelle S.	H	\$969.20	\$0.00
Goodyear, Sarah		\$248.29	\$0.00
Gordon, Ethel	H	\$195.13	\$0.00
Gordon, Michael & Sheila	HT	\$806.51	\$0.00
Gorham, Patrick K.		\$0.00 *	\$1,138.81
Gould, Laura Ann	T	\$66.98	\$0.00
Grant, Jon. / Kath. / L.Grant/ A.Duffy	T	\$0.00	\$426.47
Gray, Penny	H	\$298.15	\$0.00
Gray, Penny	T	\$357.42	\$0.00
Gray,Penny	T	\$391.33	\$0.00
Gray, Penny & Nancy		\$158.78	\$0.00
Green Woodlot Limited	T	\$1,911.29	\$0.00
Grover, Chester & Michelle		\$302.12	\$0.00
Grover, Paul & Indria	T	\$755.03	\$0.00
Grundy, Ray	H	\$0.00	\$0.00
Haines, Virgil Heirs		\$252.78	\$0.00
Hall, Charles R.	T	\$0.00 *	\$367.60
Hall, Rodney A.	T	\$117.82	\$0.00
Hallock, Daniel & Linda		\$0.00	\$694.58
Harkness, Timothy	HV	\$0.00	\$1,364.78
Hartenstein,Lorna/ToniWebb/Joe&AlfredBelanger		\$549.09	\$0.00
Hartford, P. Dale / Dunn, Cheryl I.	T	\$149.04	\$0.00
Harvey, David & Katherine	T	\$480.53	\$0.00
Harvey, John		\$0.00	\$907.89
Haynes, Clifford & Irene		\$0.00	\$733.95
Henry, Brian	H	\$0.00	\$258.20
Hileman, Janet M.		\$0.00	\$130.67
Hill, Phillip & Yvonne	HV	\$233.35	\$0.00
Hodson, Duane		\$0.00	\$179.20
Holland, Austin		\$642.91	\$0.00
Holman, Wendall & Lisa		\$143.97	\$0.00
Hoover, Melody A.	H	\$1,786.62	\$0.00
Horrocks, John & Gertrude		\$1,330.78	\$0.00
Horrocks, John & Gertrude		\$178.10	\$0.00
Houghton, Charles B. Jr.	H	\$1,390.34	\$105.74
Houghton, Charles Sr. & Frances	HV	\$1,721.42	\$0.00
Houghton, Clifton Wyn	H	\$510.85	\$0.00
Houghton, Conrid R. Jr. / Tania I. Gage	H	\$1,229.06	\$0.00
Houghton, Daveen	H	\$294.62	\$0.00
Houghton, Donald	H	\$25.28	\$0.00
Houghton, Emeral		\$0.00	\$515.85
Houghton, Emeral		\$0.00	\$190.02
Houghton, Emeral & Mary	HV	\$0.00	\$1,100.77
Houghton, Frances		\$461.05	\$0.00
Houghton, Kermit R. Sr.		\$710.13	\$0.00
Houghton, Lawrence	H	\$0.00 *	\$154.12
Houghton, Lawrence		\$0.00	\$585.78
Houghton, Linwood & Jill	T	\$94.83	\$0.00
Houghton, Peter & Judith	H	\$5.99	\$780.21
Hougjton, William & Tracy	H	\$1,374.21	\$0.00

Hughes Network Systems, LLC		\$9.41	\$0.00
Hutchinson, Arthur heirs		\$830.08	\$0.00
Hutchinson, Arthur heirs		\$350.04	\$0.00
Hutchinson, Barry	H	\$2.85 *	\$485.42
Hutchinson, Carole A.	H	\$790.39	\$0.00
Hutchinson, Cynthia L.		\$0.00	\$646.01
Hutchinson, David I.		\$156.36	\$0.00
Hutchinson, Earl (Heirs of)		\$230.82	\$0.00
Hutchinson, Evan	H	\$0.00	\$113.62
Hutchinson, Frank III	HT	\$1,109.96	\$0.00
Hutchinson, Frank III	T	\$47.13	\$0.00
Hutchinson, Gary		\$0.00	\$46.09
Hutchinson, Gary A.	HV	\$0.00	\$279.90
Hutchinson, Gregory L.	H	\$1,545.95	\$0.00
Hutchinson, James	H	\$0.00	\$309.39
Hutchinson, Jan & Linda	H	\$3,133.97	\$0.00
Hutchinson, Jean-Paul		\$327.98	\$0.00
Hutchinson, Jon & Cynthia		\$0.00	\$65.01
Hutchinson, Jon & Cynthia	HV	\$704.92	\$0.00
Hutchinson, Jonathan		\$1,149.43	\$0.00
Hutchinson, Lee & Susan	H	\$0.00	\$912.80
Hutchinson, Leonard	H	\$705.30	\$0.00
Hutchinson, Lorna & Jonathan	H	\$1,042.86	\$0.00
Hutchinson, Nancy	HT	\$1,403.17	\$0.00
Hutchinson, Richard & Jeanine		\$115.08	\$0.00
Hutchinson, Richard & Jeanine	HV	\$371.71	\$0.00
Hutchinson, Warren & Ronnie	H	\$1,541.63	\$0.00
Hutchinson, Wilhelmina		\$100.01	\$0.00
Hutchinson, Wilhelmina	HV	\$992.89	\$0.00
Irish, James & Terri		\$0.00	\$400.93
Irish, James & Terri		\$0.00	\$424.64
Irish, James & Terri	H	\$0.00	\$1,326.50
Jackson, David	HT	\$3,085.23	\$0.00
Jackson, Evangeline	H	\$300.00 *	\$203.76
Jackson, Robert & Lisa	H	\$0.00	\$1,472.56
Jamison, Norman & Linda	H	\$1,797.99	\$0.00
Jamison, Jeffrey & Tami	H	\$3,206.88	\$0.00
Jensen, Dorothy		\$1,034.17	\$0.00
Joco Realty Trust/ Lowes		\$2.90	\$812.96
Johnson, Darrell & Deborah	H	\$1,095.01	\$0.00
Jones, Kevin & Sheryl	T	\$109.00	\$0.00
Jones, Sholarn M.	H	\$0.00	\$152.65
Karlgren, Steven & Priscilla	T	\$1,157.77	\$0.00
Kazarosian, Paula	HT	\$2,840.89	\$0.00
Kazarosian, Paula V	T	\$0.00	\$108.94
Kazarosian, Paula V.	T	\$0.00	\$247.05
Keene, Richard & Pamela		\$0.00	\$260.99
Keith Trust		\$1,480.67	\$0.00
Keith, Douglas A.		\$1,468.52	\$0.00
Keith , Robert & Anne		\$2,267.59	\$0.00
Kelley, Brian & James	H	\$0.00	\$1,759.07
Kelly, Michael & Nicole		\$153.94	\$0.00

Kelly, Warren N.		\$0.00	\$1,707.29
Kennedy, Laurie	H	\$1,854.66	\$0.00
Kenyon, Doug & Ginger	T	\$154.92	\$0.00
Killen, Barton / Ann Claffey		\$0.00	\$178.52
Knox, Dustin	H	\$0.00	\$46.02
Knox, Melvin C.	H	\$0.00	\$761.42
Knox, Sherry M.	H	\$0.00	\$641.20
Koerner-Brown, Steffi / Albert Brown		\$292.92	\$3.00
Kuras, Paul & Kathleen		\$1,383.96	\$0.00
Lake, Irving Jr./ Kenneth Lake		\$670.38	\$0.00
Lambert, Gladys Trust		\$10.00	\$0.00
Lane, Albert R.	H	\$636.17	\$0.00
Larson, William & Jill		\$493.17	\$0.00
Lee, Kevin & Korina	H	\$510.45	\$0.00
Lee, Walter & Mary	H	\$1,187.67	\$0.00
Levesque, Thomas E. & Victoria J.		\$1,211.30	\$0.00
Lill, Arthur H.		\$246.08	\$0.00
Loehmann, Edward		\$689.64	\$0.00
Loehmann, Edward R.		\$105.42	\$0.00
Loehmann, Edward R. & Harriet A.		\$716.41	\$0.00
Loewen, Frederick & Marie		\$0.00	\$242.49
MacDonald, John Norman		\$36.99	\$0.00
Maillet, Sharon		\$0.00 *	\$515.76
Maillet, Sharon		\$0.00 *	\$184.95
Maillet, Sharon		\$0.00 *	\$245.02
Maillet, Sharon		\$0.00 *	\$20.00
Maillet, William & Sharon	H	\$0.00 *	\$2,250.96
Manca, David C		\$691.26	\$0.00
Marion, James Paul-Trust	T	\$131.27	\$0.00
Marion, Mary		\$6.70	\$0.00
Marion, Mary, JamesP.& Anthony J.	H	\$1,322.38	\$0.00
Mason, Dorothy G. Trust / Ethan Child, Trustee	HV	\$2,043.18	\$0.00
Masterman, Gladys		\$800.08	\$0.00
Mathers, Russell R.	H	\$0.00	\$978.64
May, Melvin G.		\$366.38	\$0.00
McAuliffe, Jana		\$778.91	\$0.00
McCarthy, Ronald S.		\$183.98	\$0.00
McCormick, Earl S.	H	\$0.00	\$1,069.86
McFarland, Charles B. & Deborah H.		\$172.98	\$0.00
McGill, James E. & Joan K.	H	\$2,702.23	\$0.00
McGuire, Sally & Thomas		\$1,003.59	\$0.00
McIntyre, Phillip		\$0.00	\$193.59
McIntyre, Phillip Alden & Janet Faye	H	\$0.00	\$2,835.65
McKay, Adam	T	\$817.75	\$0.00
McLaughin, Cathy	H	\$0.00	\$88.41
McLaughlin, Robert / Mary T. McInnes		\$180.60	\$0.00
McLean, Kevin	H	\$0.00	\$1,307.96
McLeod, Bruce A.	H	\$0.00	\$1,789.23
Melcher, Michael & Yvonne R.	T	\$107.87	\$0.00
Melcher, Michael W. & Yvonne R.	H	\$848.66	\$0.00
Melzar, Cheryl		\$423.35	\$0.00
Merrill, Royce E. & Jacqueline G.		\$340.08	\$0.00

Metze, Lester & Susan	H	\$0.00	\$339.98
Michlewski, Marjorie A.	H	\$356.34	\$0.00
Millette, Mark & Sheila		\$314.92	\$0.00
Mitchell, Daniel O.		\$610.73	\$0.00
Mitchell, Richard F. Jr. & Jan L.		\$0.00	\$983.39
Moose Mountain Acres LLC	T	\$7,020.40	\$0.00
Moose Mountain Acres LLC	T	\$591.17	\$0.00
Morand, Karen	H	\$1,416.09	\$0.00
Morgan, Thomas L.	H	\$719.11	\$0.00
Mowbray, Burton T. & Rebecca A.		\$1,995.42	\$0.00
Mulligan, Jeff & Heather		\$487.68	\$0.00
Mullins, Robert		\$0.00 *	\$295.92
Murphy, Scott Brian & Cynthia Louise		\$0.00	\$231.80
Nolet, Alan D.	T	\$1,159.66	\$0.00
Nolet, Donald D. & Lucinda A.		\$491.15	\$0.00
Noyes, Daniel A.	T	\$0.00	\$220.58
Noyes, Hurchial & Florence	H	\$1,512.75	\$0.00
Noyes, Hurchial E.		\$952.47	\$0.00
Noyes, Hurchial E.		\$7.40	\$0.00
Packard, Raymond S. & Carrie M.		\$219.44	\$0.00
Padios, Phiedra J.		\$290.54	\$0.00
Palleschi, Hartley A		\$814.73	\$0.00
Palleschi, John		\$0.00	\$717.63
Pandora, Edward	H	\$1,200.00	\$365.17
Parr, David & Maryann		\$1,200.41	\$0.00
Parr, Walter R.(Heir) / Rhonda Parr Theroux		\$87.00	\$0.00
Payne, Robert D.	H	\$0.00	\$981.71
Payne, Robert D.		\$0.00	\$547.78
Pearson, David		\$811.73	\$0.00
Plante, Arthur		\$162.00	\$0.00
Plante, Arthur / Joseph Carrier		\$257.98	\$0.00
Poirier, Edward / Care of ROBERT POIRIER SR.		\$0.00	\$239.54
Pompei, Joseph E. & Judith A.		\$0.00 *	\$687.04
Potts, Keith & Karen		\$379.17	\$0.00
Potts, Keith R. & Karen D.		\$228.90	\$0.00
Powers, Jean M.		\$0.00 *	\$579.84
Prellwitz, Ronald George & Jeanne		\$0.00	\$1,112.61
Pulk, Edwin Jr. & Jacqueline	H	\$361.94	\$1,078.16
Pulk, Edwin Sr.	HV	\$0.00	\$0.00
Pulk, Elizabeth	H	\$925.22	\$0.00
Pulk, Scott	H	\$21.65	\$0.00
Pulk, Stephen L. & Crystal L.		\$652.60	\$0.00
Pulk, Timothy & Dalene		\$811.25	\$0.00
Pulk, Timothy L. & Dalene	H	\$1,181.97	\$0.00
Pulk, William M.	H	\$1,095.26	\$0.00
Pulk, William M.		\$445.45	\$0.00
Putnam, Murray L. / Cynthia A. Pelletier	HV	\$1,052.30	\$0.00
Rawlinson, Douglas		\$298.28	\$0.00
Rawlinson, Douglas S		\$255.46	\$0.00
Rawlinson, Douglas S. / Ness Olsen	H	\$1,120.58	\$0.00
Rea, Anthony J. & Karen J.	H	\$1,616.02	\$0.00
Richardson, Robert C.		\$108.78	\$0.00
Ripa, Paul R. & Melinda M.		\$1,053.28	\$0.00

Robbins, Sally Jean	H	\$505.82	\$0.00
Robbins, Samantha		\$41.10	\$0.00
Robichaud,B/PEastman/LLibby/LHamel/MMaifeld/HLibby		\$304.24	\$0.00
Robichaud, Peter & Becky; Ernest Robichaud	H	\$2,473.03	\$0.00
Robinson, Wanda J.	T	\$146.51	\$0.00
Rocco, Richard A.& Kelly J.		\$542.88	\$0.00
Rogers, Joann S.	H	\$1,876.04	\$0.00
Rolfe, Christopher & Mary		\$420.20	\$0.00
Rouleau, Sally M.		\$451.00	\$0.00
Santella, Richard / Stephen Santella		\$241.85	\$0.00
Schoenstein, William & Dorothy		\$2,319.04	\$178.10
Schoenstein, William F. & Dorothy	T	\$657.51	\$0.00
Scott, James		\$120.97	\$0.00
Seymour, William A.		\$254.49	\$0.00
Sheltra, Roy G. & Jayne J.		\$263.58	\$444.37
Shurtleff, Melinda	H	\$1,222.52	\$0.00
Simard, Dennis R.		\$0.00	\$1,015.92
Simmons, Richard		\$245.02	\$0.00
Skelton, Alfred W.		\$0.00 *	\$306.76
Skidgell, Daniel	H	\$995.24	\$0.00
Skidgell, Michael & Georgette		\$1,075.94	\$0.00
Skidgell, Michael & Georgette	H	\$1,698.33	\$0.00
Skidgell, Michael R.& Georgette L.		\$300.99	\$0.00
Skidgell, Roland & Nancy	H	\$2.88 *	\$1,563.35
Skidgell, Roland & Nancy		\$709.48	\$0.00
Skidgell, Roland Jr.	H	\$1,514.44	\$0.00
Skidgell, William A / Robert S. Lincoln	H	\$0.00	\$3,008.13
Skidgell, William R.& Brenda N.		\$0.00	\$87.00
Skidgell, William R.& Brenda N.		\$0.00	\$1,077.10
Skidgell, William R.& Brenda N.	T	\$0.00	\$89.21
Slack, Steven M. Sr.		\$320.00	\$315.89
Smith, Edna	H	\$638.68	\$0.00
Smith, Lewis W.		\$93.78	\$0.00
Smith, Melvin		\$233.32	\$0.00
Smith, Melvin		\$540.05	\$0.00
Smith, Melvin		\$65.01	\$0.00
Smith, Mildred-Heirs	HV	\$1,417.20	\$0.00
Smith, Russell & Laurie	H	\$0.00	\$617.84
Snowman, Larry & Harry / Carol Cochran	H	\$413.42	\$0.00
Spaude, Cynthia J.	H	\$0.00	\$1,094.52
Spaulding, Merwin C. & Carole E.		\$0.00	\$240.81
Spaulding, Merwin C. & Carole E.		\$0.00	\$920.49
Spaulding, Merwin C. & Carole E.	HV	\$105.64	\$1,324.28
Spaulding, Scott M. & Alicia M.	H	\$0.00	\$1,340.60
Spencer, Ralph C. & Constance	HV	\$1,059.76	\$0.00
Stickney, Pam /Travis/ Benjamin	T	\$588.25	\$0.00
Stone, Alton	HV	\$376.11	\$0.00
Stone, Dayle R.		\$0.00	\$573.02
Stratton, Schuyler W. / David M. Keener Sr.		\$878.58	\$0.00
Swett, Clayton F Jr.	H	\$317.57	\$0.00
Swett, Clayton F. Jr.		\$87.00	\$0.00
Swett, Clayton F. Jr.	T	\$33.59	\$0.00
Swett, Clayton F. Jr.	T	\$641.14	\$0.00

Swett, Jason	H	\$1,096.26	\$0.00
Tacheny, Alan D. & Carrie L.	H	\$747.20	\$0.00
Taylor, Robert M.		\$0.00 *	\$162.71
Theriault, Peter	H	\$0.00	\$632.57
Thompkins, Rachel D. / Richard A. Arsenault	HV	\$677.93	\$0.00
Tilton, Harvey	H	\$0.00	\$16.47
Timber Meadow Inc	T	\$4,732.32	\$0.00
Toleos Trust / care of Steven Toleos		\$0.00 *	\$850.95
Tompkins, Cricket L / Jeff K Davis	H	\$1,077.75	\$0.00
Toothaker, D.& R.& M. / S.Kenney		\$179.25	\$0.00
Toothaker, Darrell R.		\$34.99	\$0.00
Toothaker, L.& M.& D.& R. / S.Kenney		\$254.34	\$0.00
Turner, Alethea	H	\$0.00	\$0.00
Turner, Anita Lillian	H	\$0.00	\$102.44
Turner, Katherine & Leo	H	\$0.00	\$318.50
Turner, Stewart	H	\$0.00	\$156.59
Unicel		\$1,233.00	\$0.00
Vanover, Jacqueline	T	\$266.05	\$0.00
Varanelli, Arthur & Carole		\$240.44	\$0.00
Varnum, Diamond			\$307.25
Viitala, Richard L. Jr.		\$257.98	\$0.00
Virgin, Dwayne	H	\$0.00	\$0.00
Virgin, Ileana /B.I.&J.M.Virgin-Brooks	H	\$656.13	\$0.00
Virgin, Ralph Jr.	H	\$0.00	\$804.01
Virgin, Ralph Sr./Bruce Virgin/Cheryl Virgin	HV	\$622.06	\$0.00
Virgin, Steven P.	H	\$0.00	\$54.61
Vishlitzky, Miryam / Natan Vishlitzky	T	\$4,783.79	\$0.00
Vishlitzky, Miryam / Natan Vishlitzky	T	\$65.76	\$0.00
Vishlitzky, Miryam / Natan Vishlitzky	T	\$147.08	\$0.00
Walker, Bruce / Lee Walker		\$216.94	\$0.00
Walker, Gerald & JoAnn	H	\$0.00	\$1,337.81
Walueff, George		\$174.98	\$0.00
Weber, Albert C.& Maryann D.		\$0.00 *	\$708.10
Webster, Edwin C.& Sharon J.	H	\$0.00	\$628.47
Welch, Benjamin N.		\$308.62	\$0.00
Weston, Banaman R.& Anita	H	\$894.16	\$0.00
White, Allan & Catherine	T	\$129.27	\$0.00
White, Bette-Jean / c/o Richard White		\$0.00	\$520.64
White, Dale & Patricia		\$454.11	\$0.00
White, Duane E.		\$512.16	\$0.00
White, Elijah Sr. heirs	H	\$1,082.29	\$0.00
White, Lyle R. & Esther M.		\$525.03	\$0.00
White, Wayne S.	H	\$1,734.12	\$0.00
White, Wayne S.		\$159.02	\$0.00
Whittemore, Donald & Joyce		\$0.00 *	\$446.84
Wild Blue Communications		\$10.26	\$0.00
Wilk, Joseph M. & Suzann		\$4.10	\$0.00
Williamson, Galan E. Jr.		\$0.00	\$249.68
Wilson, John C. / Wanita Wilson		\$0.00	\$640.31
Wilson, Scott & Lisa Wilson		\$0.00	\$802.51
Winslow, Alan J. & Deborah A.	H	\$0.00	\$1,411.80
Wurmlinger, Tim P.& Joann		\$1,206.61	\$0.00
York Family Timberlands Trust	T	\$119.03	\$0.00

Outstanding 2008 Tax Liens

as of Dec. 31, 2009

TOTAL	\$20,700.92
Ackley, Allen	\$47.23
Baptist, William	\$608.90
Berry, Roger	\$604.80
Berry, Willis	\$488.08
Bowie, Melody	\$425.60 *
Bradeen, Thomas	\$90.62
Burgess, Scott	\$412.65
Burgess, Scott	\$396.90
Burnham, Frank	\$788.25 **
Burnham, Frank	\$261.80
Burnham, Frank	\$290.83
Buxbaum, Donald	\$965.38
Child, Cynthia	\$1,070.65 **
Demars, Kenneth & Lisa	\$481.24
Evans, Mary	\$558.60
Henry, Brian	\$242.24
Hodson, Duane	\$185.64
Houghton, Lawrence	\$554.23
Hutchinson, James	\$293.23
Keene, Richard & Pamela S.	\$246.75
Knox, Melvin C	\$695.45
Knox, Sherry M	\$581.85
Loewen, Fredrick & Marie	\$245.49
McCormick, Earl	\$987.40
McLaughlin, Cathy	\$79.05
Metze, Lester	\$297.13
Padios, Phiedra	\$274.89 **
Skidgell, William R.	\$82.25
Skidgell, William R.	\$1,018.14
Skidgell, William R.	\$68.80
Spaulding, Merwin & Carol	\$870.93
Spaulding, Merwin & Carol	\$227.86
Spaulding, Merwin & Carol	\$1,124.75 *
Spaulding, Scott	\$972.50
Turner, Anita	\$303.72
Turner, Leo	\$276.50
Virgin, Ralph Jr.	\$742.06
Virgin, Stephen	\$50.30
Walker, Gerald & Joann	\$1,240.98
Williamson, Galen	\$236.25
Winslow, Alan	\$1,311.00

Outstanding 2007 Tax Liens	as of Dec. 31, 2009	
TOTAL		\$14,447.00
Baptist, William		\$626.29
Berry, Roger, Sr.		\$622.26 *
Bowie, Melody		\$464.76 *
Burgess, Scott		\$429.30
Burgess, Scott		\$408.24
Burnham, Frank		\$269.28 *
Buxbaum, Donald		\$893.74
Demars, Kenneth & Lisa		\$494.96
Digregorio, Teri	balance due	\$36.45
Evans, Mary		\$574.56
Houghton, Lawrence		\$593.46
Hutchinson, James		\$301.61 *
J & C Realty Trust		\$398.12
Keene, Richard & Pamela S.		\$253.80
Knox, Melvin C		\$715.32 *
Knox, Sherry M		\$598.46
Metze, Lester		\$305.62
Skidgell, William R.		\$84.60 *
Skidgell, William R.		\$1,069.58 *
Spaulding, Merwin & Carol		\$542.68 *
Spaulding, Merwin & Carol		\$239.04 **
Turner, Anita		\$315.90
Turner, Katherine	balance due	\$37.79
Virgin, Ralph Jr.		\$744.87 **
Virgin, Stephen		\$51.73
Walker, Gerald & Joann		\$1,276.43 *
White, Richard		\$506.70 *
Williamson, Galen		\$243.00 *
Winslow, Alan		\$1,348.45

Outstanding 2006 Tax Lien	as of Dec. 31, 2009	
Houghton, Lawrence		\$560.49

Outstanding 2005 Tax Lien	as of Dec. 31, 2009	
Houghton, Lawrence		\$552.46

Outstanding 2004 Tax Lien	as of Dec. 31, 2009	
Houghton, Lawrence		\$467.28

* Paid after books closed

**Partially paid after books closed

DETAILS OF EXPENDITURES 2009

WAGES AND SALARIES

Selectmen

Stephen Brown, 1st	\$4,250.00
Lawrence Blodgett, 2nd	\$500.00
Scott Berry, 2nd	\$1,500.00
Banaman R. Weston, 3rd	\$2,000.00

Treasurer

Nancy S. Blodgett	\$2,000.00
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Town Clerk

Linda Berry	\$1,750.00
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Tax Collector

Linda Berry	\$2,750.00
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Deputy Tax Collector/Town Clerk

Donna Berry	\$268.25
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Animal Control Officer

Darcy Berry	\$650.00
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Fire Chief

Kenneth C. Flagg, Jr.	\$1,000.00
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Health Officer

Timia Seager	\$50.00
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Moderator

Lawrence Blodgett	\$40.00
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Election Wardens

Linda Berry, Registrar of Voters	\$206.76
Donna Berry	\$206.76

Election Clerks

Florence Noyes	\$206.76
Nancy Skidgell	\$47.13
Robert Lincoln	\$163.25

Office Assistance	
Nancy Blodgett	\$750.00
Linda Berry	\$750.00
Social Security & Medicare Tax (Town share)	
Internal Revenue Service	\$2,158.85
Unemployment Insurance	
Unemployment Compensation Division	\$75.08
Workmen's Compensation Insurance	
Maine Municipal Association	\$1,562.00

MISCELLANEOUS

Abused Women's Advocacy Project	\$200.00
Androscoggin Valley Council of Governments	\$1,020.00
Linda Berry (clerk fees)	\$2,912.00
Stephen Brown (bonus)	\$19,000.00
Central Maine Power Company (Street lights)	\$1,621.93
Community Concepts	\$1,040.00
Franklin County Treasurer (County Tax)	\$25,344.00
Ludden Memorial Library	\$200.00
Maine Municipal Association (dues)	\$1,175.00
Med-Care (ambulance subsidy)	\$7,084.00
River Valley Chamber of Commerce	\$250.00
River Valley Growth Council	\$1,500.00
Sandy River Recycling Association	\$479.50
Rural School District #10	\$262,700.92
Webb River Valley Snowmobile Club (registrations)	\$655.39

CURRENT EXPENSE

AAA Fire Extinguisher Co, Inc (annual inspection)	\$9.50
Bookkeeping Plus (training)	\$250.00
Bradbury's Market (supplies)	\$11.31
Central Maine Power Co. (electricity)	\$1,862.88
Community Energy (heating fuel)	\$3,798.04
Danny Bradbury (lawn care)	\$300.00
FairPoint (telephone)	\$1,468.12
Four Points Sheraton (hotel for seminar)	\$178.00
Franklin County Registry of Deeds (liens)	\$1,144.35
Frederick L Michaud (land use book)	\$19.00
George Averill (plowing)	\$500.00
Goings Electric Supply (bulbs)	\$23.04

Harold Blake CPA(audit)	\$5,775.00
Home Depot (bulbs, lights, batteries)	\$163.59
Hughes Network (broadband)	\$959.88
Kaynor & Kreckel, PA (attorney)	\$310.00
Linda Berry (liens, postage, travel)	\$1,128.44
Maine Municipal Association (convention)	\$60.00
Mark's Printing (receipts)	\$50.95
MMA (property & liability insurance)	\$3,066.40
MMTCTA (workshop, membership dues)	\$90.00
Nancy Blodgett (notarize liens, postage, checks, travel)	\$603.21
Oxford Networks (e-mail)	\$195.49
Pam Turner (town office waxing floors)	\$310.00
Peter Houghton (posting warrants)	\$17.60
Price Digest (red book)	\$41.00
Puiia Lumber Co.(lumber)	\$20.48
Rita Richards (move furniture)	\$10.00
Staples (office supplies)	\$521.05
Walmart (office supply purchases)	\$212.49
Stephen Brown (travel)	\$1,380.88
Towle's Hardware (antifreeze, ladder, paint, cords, bolts)	\$39.09
Treasurer, State of Maine (conference, chairs, boiler certificate)	\$302.55
U S Postmaster (postage)	\$743.66
Walter Lee (mowing)	\$40.00
Walmart (office supplies, wax)	\$289.24
Wilton Printed Products (print town reports)	\$840.00

SANITATION

Brushmarx (compactor lettering)	\$290.00
Central Maine Power Company (power)	\$803.22
Cody Knox (labor)	\$35.16
David Davenport (partial paint truck)	\$2,253.09
Donald Houghton (attendant, driver)	\$5,444.34
Eric Hoke (cleanup)	\$23.44
Freon Recovery Service (freon service)	\$624.00
George Averill (piling bulky & metal, dozer, plowing)	\$640.00
Grimmel Industries (bulky goods)	\$5,086.85
M/T Pockets (repairs)	\$1,303.46
MMA (insurance)	\$708.81
Morrison Motors (repairs)	\$316.82
MTCCA (dues)	\$150.00

Roland Skidgell (repairs)	\$70.00
Ted Flagg (mowing)	\$70.00
Walmart (Tracfone, trash bags)	\$132.49
Towle's Hardware (supplies)	\$55.20
Town of Dixfield (fuel)	\$1,117.68
Town of Jay (tip fees)	\$14,598.80
Treasurer, State of Maine (fees, license)	\$373.00
Walter Lee (labor)	\$19.16

FIRE DEPARTMENT

AAA Fire Extinguisher Co. (recharging & repairs)	\$163.00
Bradbury's Market (gas, supplies)	\$69.62
Central Maine Power (electricity)	\$831.83
Community Energy (fuel oil)	\$2,597.01
East Dixfield Fire Dept. ('09)	\$800.00
Dixfield Discount Fuel Co Inc (service)	\$334.13
Franklin County Firemen's Assoc. (dues)	\$20.00
Fire Service Compliance Association	\$460.00
Fire Tech & Safety (service)	\$3,745.55
Franklin Memorial Hospital (training)	\$813.00
George Averill (plowing)	\$250.00
Hussey Communications (radio repair)	\$207.82
JBC (cones)(grant reimbursed 2/3)	\$657.00
Kenneth C. Flagg Jr. (mileage)	\$146.32
Labonville, Inc (KPL)	\$164.64
M/T Pockets (inspections)	\$235.00
Maine Municipal Assoc.(liab. & building ins.)	\$3,929.29
ME State Federation of Fire Fighters(dues-21)	\$90.00
Morrison Motors (service)	\$322.96
Reggie's Door Service (repair door)	\$40.00
Home Depot (bulbs)	\$22.88
Towle's Hardware (supplies)	\$191.92
Town of Dixfield (diesel)	\$92.56
Treaurer, State of Maine (labor department penalties)	\$2,800.00
Treaurer, State of Maine (surplus equipment)	\$102.00
U S Cellular (cell phone)	\$251.31
USA-Sign (vests, signs)(grant reimbursed 2/3)	\$1,666.20

SUMMER ROADS

GeorgeAverillJr.Excav.(BH,grader,excavator,trucks,gravel)	\$7,311.50
Donald Houghton (labor)	\$17.89
Leonard Hutchinson (labor, tractor)	\$125.00
Morrison Motors (rock rake jack)	\$64.23
Eric Hoke (labor)	\$57.48
Farmington Farmers Union (calcium)	\$819.50
Kenneth C. Flagg Jr. (labor)	\$40.00
Roland Tyler (gravel)	\$1,188.00
W.J. Maillet Excavation (truck, spreader)	\$870.00

RECONSTRUCTION & TARRING

George Averill (grader, trucking)	\$5,648.00
Victor Dwinal (labor and saw)	\$478.49
Towle's Hardware (culverts)	\$439.60
Roland Tyler (gravel)	\$4,151.00
W J Maillet Excavation (trucking, grader)	\$5,475.00
Rhino Seal (crack sealing)	\$8,200.00

SNOW REMOVAL

George Averill Jr. (plowing/sanding)	\$52,500.00
(haul, mix & pile sand)	\$7,008.00
W.J.Maillet Excavation (plowing, sanding)	\$6,868.00
Morton International (salt)	\$14,307.36
Roland H. Tyler (sand)	\$5,256.00

BRIDGES

Berry Logging (logs)	\$890.00
George Averill Jr (crane truck, bridge work)	\$1,230.00
Leonard Hutchinson (sawing)	\$656.58
Puiia Lumber Co (spikes)	\$63.35
Towle's Hardware (spikes)	\$128.04

CARE OF CEMETERIES

Eric Hoke (cemetery maintenance)	\$220.00
Display Sales (flags)	\$121.00
Victor Dwinal (cemetery maintenance)	\$200.00
Jeremy Jackson (cemetery maintenance)	\$60.00
K L Jack (stone cement)	\$49.76

RECREATION

Town of Dixfield Recreation department (baseball program)	\$1,200.00
Walter Lee (mowing)	\$40.00

ANIMAL CONTROL

Bradbury's Market (gas)	\$20.01
Maine Animal Control Association (dues)	\$35.00
Towle's Hardware (clamps)	\$39.84
McKenna's (subsidy)	\$622.80

SAND & SALT STORAGE BUILDING

R & R Construction (part balance due)	\$9,000.00
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COMPACTOR TRUCK

David Davenport (partial painting)	\$953.91
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GENERAL ASSISTANCE

Bradbury's Market (gas for trucking food)	\$240.52
Good Shepard Food Bank (food)	\$427.84
Dixfield Discount Fuel Co, Inc (oil)	\$423.55
Naples Packing Co. (food)	\$621.70
Direct Cremation of Maine (cremation)	\$895.00
Save-a-lot (food)	\$491.01

Town of Carthage

Incorporated 1826

Office of Selectmen
Stephen H. Brown Lawrence D. Blodgett
Banaman R. Weston

703A Carthage Road
Carthage, ME 04224

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Fax: 207-562-8579
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TOWN OF CARTHAGE, MAINE'S BASIC FINANCIAL STATEMENTS (with Independent Auditor's Report Thereon)

For the Year Ended December 31, 2009

**TOWN OF CARTHAGE, MAINE
FINANCIAL AND OPERATING REPORT
For the Year Ended December 31, 2009**

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Harold A. Blake, C.P.A.

16 Central St., Suite 2
The Carriage House
PO Box 70
Hallowell, Maine 04347
Phone: 207-623-1566

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Carthage, Maine

I have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of Town of Carthage, Maine, as of and for the year ended December 31, 2009, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Town of Carthage, Maine's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Town of Carthage, Maine, as of December 31, 2009, and the respective changes in financial position and cash flows, where applicable, thereof and the budgetary comparison information for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

ACCOUNTING AUDITING CONSULTING TAX SERVICES

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Carthage, Maine's basic financial statements. The introductory section and the combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining fund financial statements, while not a required part of the basic financial statements, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Harold A. Blake, C.P.A." The signature is written in a cursive, flowing style.

Harold A. Blake, C.P.A.
Hallowell, Maine
February 13, 2010

1

Phone: 207-562-8874
Fax: 207-562-8579
Email: carthage@megalink.net

As First Selectman of the Town of Carthage, I offer readers of the Town's financial statement this narrative overview and analysis of the financial activities of the Town for the fiscal year ended December 31, 2009. The Town continues to adhere to the Governmental Accounting Standards Board's Statement 34 Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments (Statement 34) for its fiscal year 2009. As discussed in the Notes to the Financial Statements, Statement 34 allows for certain transition treatments in regards to infrastructure.

- The assets of the Town of Carthage exceeded its liabilities at the close of the business, December 31, 2009, by \$782,073.87 (Net Assets). Of this amount, \$626,727.26 represents investments in capital assets net of depreciation and the remainder, \$155,346.61, represents the carried account balances and the unrestricted net assets.
- As of the close of the fiscal year, the Town of Carthage's governmental funds reported combined ending fund balances of \$112,433.02 an increase of \$20,222.79 or 21.93% when compared to the previous year. It should be noted, however, that, as of the end of 2009, there was no unencumbered cash at year end.

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements are comprised of three components: 1) government-wide financial statements in compliance with GASB Statement 34, 2) fund financial statements, and 3) notes to the financial statements. This report, also, contains other, supplementary information in addition to the basic financial statements which may be found following the notes to the financial statements.

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Town of Carthage, Maine
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(un-audited)

The Statement of Net Assets presents information on all of the Town's assets and liabilities, with the difference between these two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net assets changed during the fiscal year. All changes in net assets are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and accounts payable).

Fund financial statements – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Carthage, like other state and local governments, uses fund accounting to ensure and to demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories – governmental funds and fiduciary funds. In the fund presentation, the modified accrual basis of accounting is employed in an effort to emphasize current transactions as is explained in the notes to the financial statements.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Town of Carthage, Maine
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(un-audited)

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The combining statements, referred to earlier, are presented following the notes to the financial statements for the purpose of greater clarity and specificity.

Governmental funds – The focus of the Town of Carthage's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved (Undesignated) fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year once non-cash components have been subtracted. Following the notes to the financial statements is a schedule giving the components of the Undesignated Fund Balance (a.k.a., Surplus).

At the end of the 2009 fiscal year, the Town of Carthage's governmental funds reported combined, ending fund balances of \$112,433.02. Unreserved fund balance is small since the designated portion of the fund balance represents the lions share of total fund equity. The designated portion of the fund balance is not available for new spending because it has already been committed to future activities and/or capital projects.

In the general fund, the Town budgeted for expenditures that when combined with carried balances exceeded budgeted revenues in the amount of \$64,917.37. Actual revenues were greater than budgeted by \$108,061.93 and actual expenses exceeded the budgeted amounts by \$23,273.36. This resulted in the actual fund balance increasing by \$19,871.20, prior to inter fund transfers and produced a fund balance that was \$85,712.59 more than the amount that was expected.

REQUEST FOR INFORMATION

The financial report is designed to provide our citizens, users of municipal services, investors and creditors with a general overview of the Town's finances. If you have questions about this report or need any additional information, contact the Town Office by calling (207) 562-8874.

Respectfully submitted,
Stephen H. Brown, First Selectman

TOWN OF CARTHAGE, MAINE

STATEMENT OF NET ASSETS

On December 31, 2009

	Government Wide	
	2009	2008
ASSETS		
Current assets:		
Cash Deposits -----	\$12,885.32	\$14,181.87
Petty Cash -----	100.00	100.00
Investments -----	0.00	0.00
Taxes Receivable -----	366,304.66	248,523.06
Prepaid Expenditures -----	0.00	0.00
Accounts Receivable -----	69,215.93	119,465.70
Total current assets -----	448,505.91	382,270.63
Non-current assets:		
Capital Assets (see Notes):		
Infrastructure -----	938,201.32	938,201.32
Land -----	118,944.70	118,944.78
Buildings -----	311,885.42	311,885.42
Vehicles & equipment -----	65,257.28	74,142.28
Accumulated Depreciation -----	(865,451.78)	(808,791.13)
Total non-current assets -----	568,836.94	634,382.67
Total assets -----	1,017,342.85	1,016,653.30
LIABILITIES		
Accounts Payable -----	67,037.38	4,858.91
Deferred Revenues -----	168,031.61	191,160.29
Deferred Tax Revenues -----	0.00	0.00
Prepaid Taxes -----	199.99	1,650.04
Total Liabilities -----	235,268.98	197,669.24
NET ASSETS		
Invested in capital assets -----	626,727.26	626,441.54
Restricted for:		
Capital projects -----	10,875.88	10,448.31
Continuing projects -----	96,792.32	77,332.36
Unrestricted -----	47,678.41	104,761.77
Total net assets -----	\$782,073.87	\$818,983.98

See Independent Auditor's Report.

The Notes are an integral part of the financial statements.

TOWN OF CARTHAGE, MAINE

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2009

	Program Revenues			Net (Expenses) Revenues
	Expenses	Charges for Services	Operating Grants	
<u>Functions/Programs</u>				
General Government -----	\$72,855.91	\$0.00	\$1,205.00	(\$71,650.91)
Protection -----	30,427.62	835.00	0.00	(29,592.62)
Public Works -----	132,760.41	0.00	13,165.80	(119,594.61)
Health & Sanitation -----	36,429.91	0.00	0.00	(36,429.91)
Cemeteries -----	629.34	0.00	0.00	(629.34)
Special Assessment -----	288,044.92	0.00	0.00	(288,044.92)
Depreciation -----	65,831.37	0.00	0.00	(65,831.37)
General Assistance -----	3,099.62	0.00	0.00	(3,099.62)
Unclassified -----	10,661.30	0.00	6,780.00	(3,881.30)
Total Government Activities ---	<u>\$640,740.40</u>	<u>\$835.00</u>	<u>\$21,150.80</u>	<u>(\$618,754.60)</u>
General revenues:				
Property Taxes -----				372,414.68
Excise Taxes -----				68,512.98
Charges for Services -----				3,217.78
Intergovernmental -----				127,643.63
Interest -----				4,708.36
Miscellaneous -----				5,061.35
Total Revenues -----				<u>581,558.78</u>
Change in net assets -----				(37,195.82)
Adjustments to net assets -----				285.71
Net Assets at beginning of year, as adjusted -----				<u>818,983.98</u>
Net Assets at end of year -----				<u>\$782,073.87</u>

See Independent Auditor's Report.

The Notes are an integral part of the financial statements.

TOWN OF CARTHAGE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
On December 31, 2009

	General Fund	Capital Reserve Fund	Totals	
			2009	2008
ASSETS				
Deposits -----	\$12,885.32	\$0.00	\$12,885.32	\$14,181.87
Petty Cash -----	100.00	0.00	100.00	100.00
Investments -----	0.00	0.00	0.00	0.00
Due from Other Funds ----	0.00	10,875.88	10,875.88	3,161.29
Taxes Receivable -----	329,576.51	0.00	329,576.51	213,826.04
Tax Liens -----	36,728.15	0.00	36,728.15	34,697.02
Tax Acquired Property ----	0.00	0.00	0.00	0.00
Prepaid Expenditures -----	0.00	0.00	0.00	0.00
Accounts Receivable -----	69,215.93	0.00	69,215.93	119,465.70
 Total Assets -----	 <u>\$448,505.91</u>	 <u>\$10,875.88</u>	 <u>\$459,381.79</u>	 <u>\$385,431.92</u>
LIABILITIES & FUND BALANCES				
Liabilities:				
Accounts Payable -----	\$67,037.38	\$0.00	\$67,037.38	\$4,858.91
Deferred Tax Revenue ---	100,803.91	0.00	100,803.91	92,391.16
Deferred Revenues -----	168,031.61	0.00	168,031.61	191,160.29
Due to Other Funds -----	10,875.88	0.00	10,875.88	3,161.29
Prepaid Taxes -----	199.99	0.00	199.99	1,650.04
Total Liabilities -----	<u>346,948.77</u>	<u>0.00</u>	<u>346,948.77</u>	<u>293,221.69</u>
Fund Balance:				
Reserved -----	0.00	0.00	0.00	0.00
Designated -----	96,792.32	10,875.88	107,668.20	87,780.67
Undesignated -----	4,764.82	0.00	4,764.82	4,429.56
Total Fund Equity -----	<u>101,557.14</u>	<u>10,875.88</u>	<u>112,433.02</u>	<u>92,210.23</u>
Total Liabilities and Fund Equity -----	<u>\$448,505.91</u>	<u>\$10,875.88</u>	<u>\$459,381.79</u>	<u>\$385,431.92</u>

See Independent Auditor's Report.

The Notes are an integral part of the financial statements.

**TOWN OF CARTHAGE, MAINE
RECONCILIATION OF THE BALANCE
SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS
On December 31, 2009**

Total fund balance - total governmental funds ----- \$112,433.02

Amounts reported for governmental activities in the
statement of net assets are different because:

Deferred tax revenue not included in the government
wide statement of net assets. The government wide
approach uses the full accrual method of accounting
thus, taxes receivable are counted as revenue ----- 100,803.91

Capital assets not included in governmental funds ----- 1,434,288.72

Depreciation of capital assets has not been recognized as a
contra asset in the current financial resources in the
governmental funds balance sheet. ----- (865,451.78)

Net assets of governmental activities ----- \$782,073.87

See Independent Auditor's Report.
The Notes are an integral part of the financial statements.

TOWN OF CARTHAGE, MAINE
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended December 31, 2009

	General Fund	Capital Reserve Fund	Totals	
			2009	2008
REVENUES				
Property Taxes -----	\$364,243.87	\$0.00	\$364,243.87	331,519.45
Excise Taxes -----	68,512.98	0.00	68,512.98	71,771.75
Charges for Services ----	4,052.78	0.00	4,052.78	42,193.60
Intergovernmental -----	148,552.49	0.00	148,552.49	144,807.36
Interest -----	4,326.87	381.49	4,708.36	5,710.61
Miscellaneous -----	5,061.35	0.00	5,061.35	31,831.09
Total Revenues -----	<u>594,750.34</u>	<u>381.49</u>	<u>595,131.83</u>	<u>627,833.86</u>
EXPENDITURES				
General Government ----	72,855.91	0.00	72,855.91	72,159.46
Protection -----	30,427.62	0.00	30,427.62	19,332.67
Public Works -----	132,760.41	0.00	132,760.41	154,270.76
Health & Sanitation -----	36,429.91	0.00	36,429.91	40,024.01
Cemeteries -----	629.34	0.00	629.34	554.39
Special Assessment -----	288,044.92	0.00	288,044.92	283,335.21
General Assistance -----	3,099.62	0.00	3,099.62	1,469.49
Unclassified -----	10,631.41	29.89	10,661.30	64,066.96
Total Expenditures -----	<u>574,879.14</u>	<u>29.89</u>	<u>574,909.03</u>	<u>635,212.95</u>
Excess Revenues ----- (Expenditures)	19,871.20	351.60	20,222.80	(7,379.09)
Operating Transfers:				
In -----	10,799.90	10,875.88	21,675.78	5,914.31
(Out) -----	(10,875.88)	(10,799.90)	(21,675.78)	(5,862.00)
Beginning Fund Balance --	81,761.92	10,448.31	92,210.23	265,162.50
Adjustments -----	<u>0.00</u>	<u>(0.01)</u>	<u>(0.01)</u>	<u>(165,625.49)</u>
Ending Fund Balance -----	<u>\$101,557.14</u>	<u>\$10,875.88</u>	<u>\$112,433.02</u>	<u>\$92,210.23</u>

See Independent Auditor's Report.

The Notes are an integral part of the financial statements.

TOWN OF CARTHAGE, MAINE
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2009

Net change in fund balances - total governmental funds ----- \$20,222.80

Amounts reported for governmental activities in the statement
of activities are different because:

Property taxes receivable that were deferred in the fund statement
are accrued as revenue in the government wide statement since
this is a full accrual statement ----- 8,412.75

Depreciation expense on capital assets is reported in the
government-wide statement of activities and changes in net assets,
but they do not require the use of current financial resources.
Therefore, depreciation expense is not reported as expenditure
in governmental funds. ----- (65,831.37)

Change in net assets of governmental activities ----- (\$37,195.82)

See Independent Auditor's Report.
The Notes are an integral part of the financial statements.

TOWN OF CARTHAGE, MAINE
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET TO ACTUAL -- GENERAL FUND
For the Year Ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Favorable/ (Unfavorable)
<u>REVENUES</u>			
Property Taxes -----	\$372,914.67	\$364,243.87	(\$8,670.80)
Excise Taxes -----	0.00	68,512.98	68,512.98
Charges for Services ----	0.00	4,052.78	4,052.78
Intergovernmental -----	113,271.74	148,552.49	35,280.75
Interest -----	0.00	4,326.87	4,326.87
Miscellaneous -----	502.00	5,061.35	4,559.35
Total Revenues -----	<u>486,688.41</u>	<u>594,750.34</u>	<u>108,061.93</u>
<u>EXPENDITURES</u>			
General Government ----	78,675.92	72,855.91	5,820.01
Protection -----	43,421.97	30,427.62	12,994.35
Roads -----	85,866.97	132,760.41	(46,893.44)
Health & Welfare -----	45,093.83	39,529.53	5,564.30
Education -----	262,700.92	262,700.92	0.00
County Taxes -----	25,344.00	25,344.00	0.00
Cemeteries -----	697.92	629.34	68.58
Unclassified -----	9,804.25	10,631.41	(827.16)
Total Expenditures -----	<u>551,605.78</u>	<u>574,879.14</u>	<u>(23,273.36)</u>
Excess Revenues ----- (Expenditures)	(64,917.37)	19,871.20	84,788.57
Operating Transfers:			
In -----	0.00	10,799.90	10,799.90
(Out) -----	(1,000.00)	(10,875.88)	(9,875.88)
Beginning Fund Balance --	81,761.92	81,761.92	0.00
Adjustments -----	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending Fund Balance -----	<u>\$15,844.55</u>	<u>\$101,557.14</u>	<u>\$85,712.59</u>

See Independent Auditor's Report.

The Notes are an integral part of the financial statements.

TOWN OF CARTHAGE, MAINE
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
As of December 31, 2009

	Trust Funds	
	2009	2008
<u>Assets</u>		
Cash & Equivalents -----	\$821.29	\$806.04
Investments -----	0.00	0.00
Due from Other Funds -----	0.00	0.00
Total Assets -----	<u>\$821.29</u>	<u>\$806.04</u>
<u>Liabilities & Fund Balance</u>		
Liabilities:		
Accounts Payable -----	\$0.00	\$0.00
Due to Other Funds -----	0.00	0.00
Total Liabilities -----	<u>0.00</u>	<u>0.00</u>
Fund Equity:		
Fund Balance-		
Reserved -----	790.00	790.00
Designated -----	31.26	16.04
Undesignated -----	0.00	0.00
Total Fund Equity -----	<u>821.26</u>	<u>806.04</u>
Total Liabilities and		
Fund Equity -----	<u>\$821.26</u>	<u>\$806.04</u>

See Independent Auditor's Report.
The Notes are an integral part of the financial statements.

TOWN OF CARTHAGE, MAINE
STATEMENT OF CHANGES
IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the Year Ended December 31, 2009

	Trust Funds	
	2009	2008
Additions:		
Charges for Services -----	\$0.00	\$0.00
Interest -----	15.25	21.51
Donations -----	0.00	0.00
Total Revenues -----	<u>15.25</u>	<u>21.51</u>
Deductions:		
Administrative expenses -----	0.00	0.00
Repairs and maintenance -----	0.00	0.00
Miscellaneous -----	0.00	52.31
Total Deductions -----	<u>0.00</u>	<u>52.31</u>
Changes in net assets -----	15.25	(30.80)
Beginning of the year -----	<u>806.04</u>	<u>836.84</u>
End of the year -----	<u>\$821.29</u>	<u>\$806.04</u>

See Independent Auditor's Report.
The Notes are an integral part of the financial statements.

TOWN OF CARTHAGE, MAINE
STATEMENT OF CASH FLOWS -- FIDUCIARY FUNDS
For the Year Ended December 31, 2009

	Trust Fund
Cash Flow from Operations:	
Sale of plots -----	\$0.00
Miscellaneous -----	0.00
Transfers to General Fund -----	0.00
Net Cash provided/(used) by Operations -----	<u>0.00</u>
Cash Flow from Investing Activities:	
Interest -----	15.25
Other sources of cash -----	0.00
Other uses of cash -----	0.00
Net Cash provided/(used) by Investing Activities -----	<u>15.25</u>
Net Cash provided/(used) -----	15.25
Beginning Cash -----	<u>806.04</u>
Ending Cash -----	<u>\$ 821.29</u>

See Independent Auditor's Report.
The Notes are an integral part of the financial statements.

**TOWN OF CARTHAGE, MAINE
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
AND NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2009**

The Town of Carthage, Maine, operates under a Selectmen form of government. The Town provides the following services as authorized by its law:

Public Safety/Protection
Public Works
Recreation/Leisure
Education
Community Development
Welfare/Public Assistance

I. Summary of Significant Accounting Policies

The accounting policies of the Town of Carthage, Maine, conform to generally accepted accounting principles (GAAP). The Government Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments.

A. Reporting Entity

The Town's financial statements include the operations of all organizations for which the Selectmen exercise oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

B. Basic Financial Statements – Government-wide Statements

The Town's basic financial statements include both government-wide (reporting on the Town as a whole) and fund financial statements (reporting the Town's major funds). The government-wide financial statements utilize full accrual accounting, similar to the accounting principles applied to a business enterprise. As a result, all receivables, less an estimated amount for those receivables deemed to be doubtful accounts, are accrued as revenues. Likewise, funds received that were not budgeted for use by the Town are deferred until some future period when the people of the Town decide to use them to pay expenditures.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and

Harold A. Blake, C.P.A.
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expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town of Carthage:

1. Governmental Funds:

Governmental Funds are used to account for the Town's expendable financial resources and related liabilities except those accounted for in proprietary and similar trust funds. The measurement focus is upon determination of changes in financial position. The following are the Town's governmental fund types:

a. General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

b. Capital Reserve Fund - The Capital Reserve Fund is the Governmental Fund used to account for resources restricted to use for the acquisition of or for the construction of capital facilities and other capital assets. In this case it represents funds set aside by the Town of Carthage for the construction of a sand and salt storage facility, sanitation facilities, and the acquisition of compactor equipment.

2. Fiduciary Fund Types

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent. As such, they are reported separately and not as Town governmental funds.

a. Trust and Agency Funds - Trust funds include expendable trust funds and nonexpendable trust funds. Nonexpendable trust funds represent the principal of the trusts and, as such, are not expendable. Expendable trust funds are the earnings of the trust principal and may be expended at the direction of the Selectmen in a manner consistent with the trust's founding documentation.

D. Basis of Accounting

1. Accrual:

Both governmental and business-type activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

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2. Modified Accrual:

The modified accrual basis of accounting is followed by governmental funds, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when they are incurred or paid.

Property taxes are recognized as revenue in the year for which taxes have been levied, provided they have been collected or it is believed that they are likely to be collected within 60 days after year-end. Licenses and permits, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as they are earned and received.

E. Investments

The Town of Carthage, Maine, has no investments other than its capital assets (general fixed assets).

F. Capital Assets

Capital assets are recorded as expenditures in the governmental funds and are no longer capitalized at cost in the General Fixed Assets account group. Instead, capital assets appear in the government-wide statements along with their depreciation.

G. Total Columns

Total columns on the combined statements are captioned "Memoranda Only" to indicate that they contain data presented only to facilitate financial analysis. Data in these columns do not present the financial position, the results of operations, or changes in financial position in conformity with generally accepted accounting principles. Such data are not comparable to consolidation since inter-fund eliminations have not been made.

II. Notes to the Financial Statements

A. Budgetary Procedures and Budgetary Accounting

At least 30 days prior to the Town Meeting, the Board of Selectmen examine a proposed operating budget for the General Fund for the fiscal year commencing January 1. The operating budget includes proposed expenditures and the means of financing them. Public meetings are conducted to obtain citizen comments on the proposed budget. The budget is legally adopted through passage of appropriation articles at the Town Meeting.

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B. Cash and Investments

The Town's deposits at year end were covered by Federal Depository Insurance Corporation or were fully collateralized as required by Maine law. Maine statutes authorize the Town to invest funds in savings banks, trust companies, and national banks within the State. Funds can, also, be invested with state or federal building and loan or savings and loan associations and credit unions located within the State of Maine.

General Fund Cash:

Checking account	\$12,880.01
Savings account	5.31
Petty Cash	<u>100.00</u>
Total General Fund	<u>\$12,985.32</u>

Capital Reserve Fund Cash:

Savings accounts	\$ 0.00
Certificate of Deposit	<u>0.00</u>
Total Capital Reserve	<u>\$ 0.00</u>

Trust Fund Cash:

Savings account	<u>\$821.29</u>
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C. Property Taxes

The Town's property tax was levied on the assessed valuation of property located in the Town. Assessed values are established annually by the Town at an estimated 90% of current market value. The year end balances of Property Taxes Receivable are presented in summary in the Combined Balance Sheet, in the General Fund and in the government-wide statement of net assets. The specific details of the unpaid balances are presented in the support schedule, as noted in the Table of Contents, that follow these notes.

D. Deferred Tax Revenues

Revenues from property taxes are recognized when they become both measurable and available. Accordingly, taxes receivable and collected during the year or which were collected or are estimated to be collectable during the 60 day period immediately following December 31, 2009, are recognized as revenues for the year. Taxes Receivable collectible subsequent to the 60 day period after year end are reflected as Deferred Tax Revenues. Since the Government Accounting Standards Board had decreed that such receipts were to be accrued as revenue these figures did not appear in the Government Wide statement last year; however, the Town has chosen to continue the practice of deferring tax revenues in the fund financial statements.

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Schedule of Deferred Tax Revenue

	<u>Tax Year</u>	<u>Amount Deferred</u>
Taxes Receivable:		
	2009	\$ 68,016.62
	2008	<u>0.00</u>
Total Taxes Deferred		\$ 68,016.62
Tax Liens:		
	2008	\$20,121.83
	2007	11,085.23
	2006	560.49
	2005	552.46
	2004	<u>467.28</u>
Total Liens Deferred		<u>32,787.29</u>
Total Deferred Tax Revenue		<u>\$100,803.91</u>

E. Deferred Revenues

Revenues are deferred if a government receives resources before it has earned them or before the citizenry or its representatives have authorized the acceptance or use of such funds. The following schedule outlines the deferred revenues of the Town of Carthage, Maine, as December 31, 2009.

<u>Description</u>	<u>Deferred Balances</u>
Revenue Sharing	\$44,254.64
Tree Growth Reim.	38,762.09
Excise Taxes	69,818.82
Snowmobile Reg. refund	748.06
DOT Block Grant	<u>14,448.00</u>
Totals	<u>\$168,031.61</u>

F. Types of Fund Balances:

1. Reserved Fund Balance

a. **Trust Funds** - This is the principal of the trusts and is, unless otherwise stated in the Trust documents, not expendable.

2. Designated Fund Balance

a. **General Fund** - The Designated Fund Balance of the General Fund contains account balances that the Town has decided to carry forward and which are outlined in the Schedule of Departmental Operations as "Carried Balances" following these notes.

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b. Capital Reserve Funds - The Designated Fund Balance of the Capital Reserve Funds contains the funds designated by the Town for use in pre-approved capital acquisition or construction projects. The amounts represented by the Capital Reserve Funds' Designated Fund Balances are funds deposited in the Funds' accounts, earned by these balances, or owed to the Capital Reserve Funds by the General Fund.

c. Trust Funds - The Designated Fund Balance of the Trust Funds contains the earnings of those funds, usually the interest earnings of the principal, that may be expended at the direction of the Board of Selectmen as directed by the Trust documents.

3. Undesignated Fund Balance

a. General Fund - The Undesignated Fund Balance of the General Fund is the net value of the General Fund's Assets obtained by subtracting from its total asset value all liabilities and the amount of the Designated Fund Balance, the value of those assets whose use has been previously designated. For an analysis of the assets that compose the General Fund's Undesignated Fund Balance (a.k.a. Surplus), turn to Support Schedule, Calculation of Undesignated Fund Balance – General Fund, on the last page of this report.

G. Accounts Receivable:

1. General Fund –

Homestead Reimbursement	\$ 3,397.46
DOT, sand & salt shed	<u>65,818.47</u>
Total	<u><u>\$69,215.93</u></u>

H. Due from & Due to Other Funds

These are inter-fund receivables and payables; that is, they are owed to one fund from or by another. The inter-fund receivables as of December 31, 2009, total \$10,875.88 and represent money borrowed from the Capital Reserve Funds by the General Fund.

I. Accounts Payable:

Accounts Payable represent current obligations of the Town to pay suppliers, contractors, and others. As of December 31, 2009, the Town's accounts payable were:

Stephen Brown	\$19,000.00
SAD #21/RSU #10	39,662.38
Reconstruction & tarring	8,200.00
Over paid property taxes	<u>175.00</u>
Total accounts payable	<u><u>\$67,037.38</u></u>

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Prepaid Taxes:

Prepaid taxes represent money paid to the Town prior to the assessment of taxes. As of December 31, 2009, the Town had prepaid taxes for the 2010 tax year of \$199.99.

H. Adjustment to Net Assets:

In the Statement of Activities there is an adjustment which increased net assets in the amount of \$285.71. This was necessary due to the retirement of a truck and a copier and their related depreciation.

In the Statement of Revenues, Expenditures, and Changes in Fund Balances, the Capital Reserve Fund was reduced by \$0.01 as the result of a rounding error in the calculation of interest earned from one year to another.

Supplementary Information

TOWN OF CARTHAGE, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS
For the Year Ended December 31, 2009

	<u>Beginning Balances</u>	<u>Appropriations</u>	<u>Other Credits</u>	<u>Total Available</u>	<u>Expended</u>	<u>Other Debits</u>	<u>Total Expenditures</u>	<u>Balances</u>	
								<u>Lapsed</u>	<u>Carried</u>
General Government:									
Current Expense	\$0.00	\$22,000.00	\$5,044.62	\$27,044.62	\$27,044.62	\$0.00	\$27,044.62	\$0.00	\$0.00
Wages & Salaries	2,222.96	23,000.00	985.69	26,208.65	23,752.78	0.00	23,752.78	0.00	2,455.87
Bonus & Health Ins.	0.00	19,000.00	0.00	19,000.00	19,000.00	0.00	19,000.00	0.00	0.00
Permits/Fees	0.00	0.00	1,007.00	1,007.00	857.00	0.00	857.00	35.00	115.00
MMA	0.00	1,175.00	0.00	1,175.00	1,175.00	0.00	1,175.00	0.00	0.00
AVCOG	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00
Computers/off. Equip.	1,362.81	1,000.00	0.00	2,362.81	0.00	0.00	0.00	0.00	2,362.81
Eaton/Peabody	0.00	0.00	14,296.47	14,296.47	14,296.47	0.00	14,296.47	0.00	0.00
Declaratory Action	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00
Comp. Plan/Maps	1,989.00	0.00	0.00	1,989.00	0.00	0.00	0.00	0.00	1,989.00
Building Maint.	3,426.15	2,500.00	0.00	5,926.15	0.00	0.00	0.00	0.00	5,926.15
Old Town Hall	0.00	0.00	243.42	243.42	243.42	0.00	243.42	0.00	0.00
	<u>9,000.92</u>	<u>69,675.00</u>	<u>26,577.20</u>	<u>105,253.12</u>	<u>87,369.29</u>	<u>0.00</u>	<u>87,369.29</u>	<u>35.00</u>	<u>17,848.83</u>
Protection									
Street Lights	225.70	1,600.00	0.00	1,825.70	1,621.93	0.00	1,621.93	0.00	203.77
Fire Department	14,802.85	15,000.00	146.88	29,949.73	21,004.04	0.00	21,004.04	0.00	8,945.69
Animal Control	1,504.42	600.00	279.00	2,383.42	717.65	0.00	717.65	0.00	1,665.77
Civil Emergency Pre.	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	200.00
Ambulance	2,405.00	7,084.00	0.00	9,489.00	7,084.00	0.00	7,084.00	0.00	2,405.00
	<u>19,137.97</u>	<u>24,284.00</u>	<u>425.88</u>	<u>43,847.85</u>	<u>30,427.62</u>	<u>0.00</u>	<u>30,427.62</u>	<u>0.00</u>	<u>13,420.23</u>
Health and Sanitation									
Sanitation	9,642.53	31,500.00	2,218.00	43,360.53	33,726.61	456.49	34,183.10	0.00	9,177.43
SRRA-Recycling	0.00	479.50	0.00	479.50	479.50	0.00	479.50	0.00	0.00
Community Concepts	0.00	1,040.00	0.00	1,040.00	1,040.00	0.00	1,040.00	0.00	0.00
A.W.A.P.	0.00	200.00	0.00	200.00	200.00	0.00	200.00	0.00	0.00
	<u>9,642.53</u>	<u>33,219.50</u>	<u>2,218.00</u>	<u>45,080.03</u>	<u>35,446.11</u>	<u>456.49</u>	<u>35,902.60</u>	<u>0.00</u>	<u>9,177.43</u>
Highways and Bridges									
Summer Roads	0.00	10,000.00	489.20	10,489.20	10,489.20	0.00	10,489.20	0.00	0.00
Reconstruction & Tar	8,740.66	22,000.00	19,403.85	50,144.51	24,363.88	0.00	24,363.88	0.00	25,780.63
Snow Removal	0.00	22,000.00	68,522.98	90,522.98	85,939.36	0.00	85,939.36	0.00	4,583.62
Bridges	16,069.40	0.00	1,000.00	17,069.40	2,967.97	0.00	2,967.97	0.00	14,101.43
Salt/sand Shed	7,056.91	0.00	6,416.10	13,473.01	9,000.00	0.00	9,000.00	0.00	4,473.01
	<u>31,866.97</u>	<u>54,000.00</u>	<u>95,832.13</u>	<u>181,699.10</u>	<u>132,760.41</u>	<u>0.00</u>	<u>132,760.41</u>	<u>0.00</u>	<u>48,938.69</u>

Special Assessment									
County Tax	0.00	25,344.00	0.00	25,344.00	25,344.00	0.00	25,344.00	0.00	0.00
SAD # 21/RSU # 10	0.00	262,700.92	0.00	262,700.92	262,700.92	0.00	262,700.92	0.00	0.00
Overlay	0.00	11,414.99	0.00	11,414.99	0.00	1,537.36	1,537.36	9,877.63	0.00
	0.00	299,459.91	0.00	299,459.91	288,044.92	1,537.36	289,582.28	9,877.63	0.00
Cemeteries									
General Care	97.92	600.00	0.00	697.92	629.34	0.00	629.34	0.00	68.58
Newman Cemetery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	97.92	600.00	0.00	697.92	629.34	0.00	629.34	0.00	68.58
General Assistance									
Welfare	1,731.80	500.00	1,592.13	3,823.93	3,099.62	0.00	3,099.62	0.00	724.31
	1,731.80	500.00	1,592.13	3,823.93	3,099.62	0.00	3,099.62	0.00	724.31
Unclassified									
Recreation	1,054.25	1,500.00	0.00	2,554.25	1,240.00	0.00	1,240.00	0.00	1,314.25
Snowmobile Club	0.00	0.00	7,435.39	7,435.39	7,435.39	0.00	7,435.39	0.00	0.00
River Valley Growth	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00
River Valley Chamber	0.00	250.00	0.00	250.00	250.00	0.00	250.00	0.00	0.00
Reserve Accounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ludden Mem. Library	0.00	200.00	0.00	200.00	200.00	0.00	200.00	0.00	0.00
Veteran's Memorial	4,800.00	500.00	0.00	5,300.00	0.00	0.00	0.00	0.00	5,300.00
	5,854.25	3,950.00	7,435.39	17,239.64	10,625.39	0.00	10,625.39	0.00	6,614.25
Totals	<u>\$77,332.36</u>	<u>\$485,688.41</u>	<u>\$140,036.58</u>	<u>\$703,057.35</u>	<u>\$588,402.70</u>	<u>\$7,949.70</u>	<u>\$596,352.40</u>	<u>\$9,912.63</u>	<u>\$96,792.32</u>

TOWN OF CARTHAGE, MAINE
COMBINING BALANCE SHEET - CAPITAL RESERVE FUND
On December 31, 2009

	Sanitation Truck Reserve	Compactor Fund	Totals	
			2009	2008
ASSETS				
Deposits -----	\$0.00	\$0.00	\$0.00	\$13,609.59
Investments -----	0.00	0.00	0.00	0.00
Due from Other Funds -----	9,775.56	1,100.32	10,875.88	0.00
Total Assets -----	<u>\$9,775.56</u>	<u>\$1,100.32</u>	<u>\$10,875.88</u>	<u>\$13,609.59</u>
LIABILITIES & FUND BALANCES				
Liabilities:				
Due to Other Funds -----	\$0.00	\$0.00	\$0.00	\$3,161.29
Total Liabilities -----	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,161.29</u>
Fund Equity:				
Reserved -----	0.00	0.00	0.00	0.00
Designated -----	9,775.56	1,100.32	10,875.88	10,448.30
Total Fund Equity -----	<u>9,775.56</u>	<u>1,100.32</u>	<u>10,875.88</u>	<u>10,448.30</u>
Total Liabilities & Fund Equities -----	<u>\$9,775.56</u>	<u>\$1,100.32</u>	<u>\$10,875.88</u>	<u>\$13,609.59</u>

TOWN OF CARTHAGE, MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
& CHANGES IN FUND BALANCE - CAPITAL RESERVE FUNDS
For the Year Ended December 31, 2009

	Sanitation Truck <u>Reserve</u>	Compactor <u>Fund</u>	<u>Totals</u>	
			<u>2009</u>	<u>2008</u>
<u>REVENUES</u>				
Interest -----	\$281.17	\$100.32	\$381.49	\$552.43
Miscellaneous -----	0.00	0.00	0.00	0.00
Total Revenues -----	<u>281.17</u>	<u>100.32</u>	<u>381.49</u>	<u>552.43</u>
<u>EXPENDITURES</u>				
Service Charges -----	0.00	29.89	29.89	0.00
Miscellaneous -----	0.00	0.00	0.00	0.00
Total Expenditures -----	<u>0.00</u>	<u>29.89</u>	<u>29.89</u>	<u>0.00</u>
Excess Revenues ----- (Expenditures)	281.17	70.43	351.60	552.43
Interfund transfers:				
Transfers in -----	9,775.56	1,100.32	10,875.88	2,000.00
Transfers out -----	(9,775.56)	(1,024.34)	(10,799.90)	(3,862.00)
Beginning Fund Balance	<u>9,494.39</u>	<u>953.91</u>	<u>10,448.30</u>	<u>11,757.87</u>
Ending Fund Balance -----	<u>\$9,775.56</u>	<u>\$1,100.32</u>	<u>\$10,875.88</u>	<u>\$10,448.30</u>

TOWN OF CARTHAGE, MAINE
SCHEDULE OF TAXES RECEIVABLE, TAX LIENS,
AND TAX ACQUIRED PROPERTY
On December 31, 2009

	<u>2009</u>	<u>2008</u>
Taxes Receivable		
2009 -----	\$329,576.51	\$0.00
2008 -----	0.00	213,826.04
2007 -----	0.00	0.00
2006 -----	0.00	0.00
Total Taxes Receivable -----	<u>\$329,576.51</u>	<u>\$213,826.04</u>
Tax Liens		
2008 -----	\$20,700.92	\$0.00
2007 -----	14,447.00	21,437.06
2006 -----	560.49	10,299.15
2005 -----	552.46	2,332.42
2004 -----	467.28	628.39
2003 -----	0.00	0.00
Total Tax Liens -----	<u>\$36,728.15</u>	<u>\$34,697.02</u>
Tax Acquired Property -----	<u>\$0.00</u>	<u>\$0.00</u>

TOWN OF CARTHAGE, MAINE
SCHEDULE OF DEPOSIT RECONCILIATION - CASH BASED
For the Year Ended December 31, 2009

Cash & Deposits ----- \$672.27
1/1/2009

Additions:

Property tax receipts -----	\$253,599.97	
Excise tax receipts -----	69,818.82	
Intergovernmental receipts -----	174,367.74	
Charges for municipal services -----	53,849.16	
Interest earned on deposits -----	4,326.87	
Miscellaneous receipts -----	19,357.82	
Transferred from Reserve Fund -----	13,961.19	
Total cash received -----		589,281.57

Reductions:

General government activities -----	\$68,369.29	
Protection services -----	30,427.62	
Health & sanitation services -----	36,429.91	
Roads & bridges -----	124,560.41	
County taxes -----	25,344.00	
Education -----	223,038.54	
General assistance -----	3,099.62	
Cemetery maintenance -----	629.34	
Miscellaneous payments -----	64,894.80	
Refunds -----	175.00	
Total cash payments -----		(576,968.53)

Deposits ----- \$12,985.31
12/31/2009

TOWN OF CARTHAGE, MAINE
Calculation of Undesignated Fund Balance - General Fund
On December 31, 2009

Total Assets	\$448,505.91
Less:	
Total Liabilities	<u>(346,948.77)</u>
Total Fund Balance	101,557.14
Designated Fund Balance	<u>(96,792.32)</u>
Undesignated Fund Balance	<u>\$4,764.82</u>
(a.k.a. "Surplus")	
Components of Undesignated Fund Balance:	
Cash and deposits	\$12,985.32
Less:	
Accounts Payable	\$67,037.38
Deferred Revenues	168,031.61
Prpaid Taxes	199.99
Designated Fund Balance	96,792.32
Due to Other Funds	<u>10,875.88</u>
Total Cash Committed Elsewhere	<u>(342,937.18)</u>
Cash Component of Undesignated Fund Balance	(329,951.86)
Other Elements of Undesignated Fund Balance:	
Prepaid Expenditures	\$0.00
Accounts Receivable	69,215.93
Due from Other Funds	0.00
Taxes & Liens Receivable	<u>265,500.75</u>
Total Other Elements	<u>334,716.68</u>
Undesignated Fund Balance	<u>\$4,764.82</u>
(a.k.a. "Surplus")	

